

CITY OF ROLLA BUDGET

FISCAL YEAR

2025-2026



September 2, 2025

Honorable Louis J. Magdits, IV
and Members of City Council
City of Rolla
Rolla, MO 65402

Dear Mayor and Council:

Pursuant to the requirements of Section 67.020 of the Revised Statutes of Missouri, the Fiscal Year 2026 Budget is hereby submitted (October 1, 2025 – September 30, 2026). This Budget has been prepared in conjunction with the Mayor, Council and Department Directors who have anticipated the needs of their departments realistically in relation to both available money and department demands.

In every respect the FY 2026 Budget meets the legal requirement that expenditures not exceed anticipated revenues plus any unencumbered fund balance from the previous year. The budget represents a total yearly spending program of \$45,005,310 offset by anticipated revenues of \$40,260,403 – a net deficit of \$4,744,907 (primarily due to a spend-down of Street Fund proceeds for additional street overlays and a major downtown storm system upgrade, Phase 3 of the new Animal Shelter, Park Fund improvements and rec center operational support. The budget includes an average pay adjustment of 4% (COLA and merit) for qualifying full-time City employees. The Budget includes a \$1/mo increase in the Sewer Service Availability Fee (sewer collection system), a 9% increase in trash service fees and an increase in airport hangar rentals.

The Fiscal Year 2026 Budget is submitted with the belief that it represents a worthy effort to obtain a balanced program for the ensuing year. The Budget expresses on paper and in dollars the never-ending struggle to provide Rolla citizens the most service possible for each tax dollar spent.

Sincerely,

John Butz
City Administrator

ORDINANCE NO. 4875

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2025 AND APPROPRIATING FUNDS PURSUANT THERETO.

WHEREAS, the City Administrator as Budget Officer has presented to the City Council an annual budget for the fiscal year beginning on October 1, 2025, and

WHEREAS, a public meeting on the budget was conducted on August 25, 2025, and a public hearing scheduled on September 2, 2025, at which hearing citizens were given an opportunity to be heard:

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROLLA, MISSOURI, AS FOLLOWS:

Section 1: The annual budget for the City of Rolla, Missouri, for the fiscal year beginning October 1, 2025, a copy of which is attached hereto and made a part thereof as if fully set forth herein, having been heretofore submitted by the City Administrator, is hereby adopted.

Section 2: All expenditures represented by this budget that require individual prior City Council resolution or ordinance shall include an executive summary that includes the following information:

Section 3: This Ordinance shall be in full force and effect from and after its passage and approval.

Department Head:
Action Requested:
Item/Subject:
Budget Appropriation:

Fund and Account Title:
Fund/Account Budgeted 2025/26:
Amount previously allocated:

PASSED BY THE CITY COUNCIL OF THE CITY OF ROLLA, MISSOURI, AND APPROVED BY THE MAYOR THIS 17th DAY OF SEPTEMBER 2025.

ATTEST:

Horri M. Powell
CITY CLERK

APPROVED:

[Signature]
MAYOR

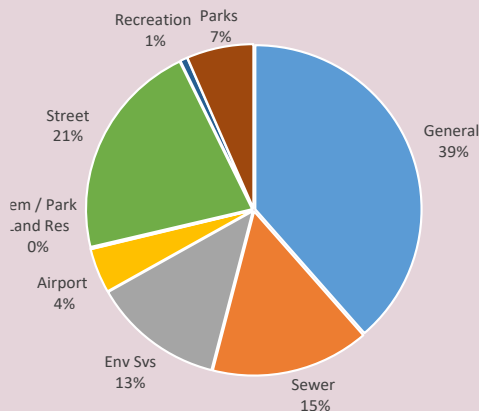
APPROVED AS TO FORM:

[Signature]
CITY COUNSELOR

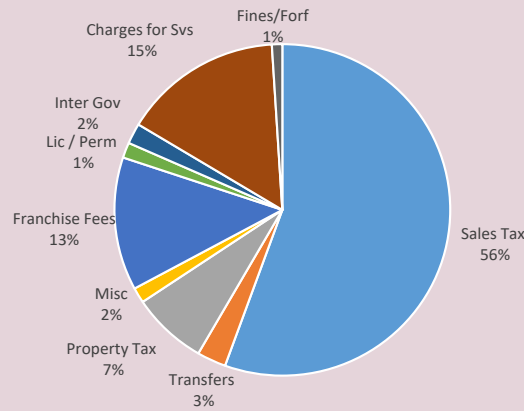
The FY 2026 budget reflects total revenues of \$40.3 million. The City anticipates: total sales tax receipts of \$15.2 M; property tax receipts of \$1.44M; sanitary sewer and environmental services fees of \$10.44M; utility franchise fees of \$1.97M; and total state and federal grants of \$1.35M with the balance being generated by miscellaneous fees, permits, licenses, fines, interest income and internal governmental transfers. The Use Tax on out-of-state purchases is projected to generate \$1.56M primarily for public safety purposes.

The General Fund makes up 38.6% of total revenue projections or \$15.53M. The General Fund sales and use taxes generate 55.6% of funds available (\$8.87M). The FY 2026 budget anticipates sales tax growth (net) of 2%. The Sewer Fund and Environmental Services Fund generate \$6.19M and \$5.14M respectively (primarily from user fees). The Sewer Fund includes a \$1 increase in the Sewer Availability Fee (\$13 to \$14) for maintenance and improvements to the sewer collection system. The variable rate of \$6.75/1000 gallons water for sewer treatment remains the same in FY 26. There is a 10% increase in environmental services (trash) fees in FY 26 due to deficit spending for 3 of the last 4 years. The Park Fund is projected to generate \$1.6 million from the Prop P sales tax (1/4 cent), property taxes of \$341,200, and park and cemetery operating fees. The operational revenues (and expenses) of the Rec Center is run through Power Wellness with the Rec Fund accounting for the operational support to cover the balance of full operations. FY 26 anticipates operating the facility through spring 2026 subject to City Council action and community engagement on sustainable support via a ballot initiative in 2026. The spending of ARPA funds have been completed. The Airport Fund is expected to generate \$513,000 from fuel sales, ground leases and hangar revenues. The Street Fund derives its primary funding from the 1/2 cent Capital Improvement Sales Tax and the 1/2 cent Transportation Sales Tax (\$6.43 million combined), and motor fuel and vehicle sales taxes (\$932,000).

Total Estimated Revenues - \$40,260,403



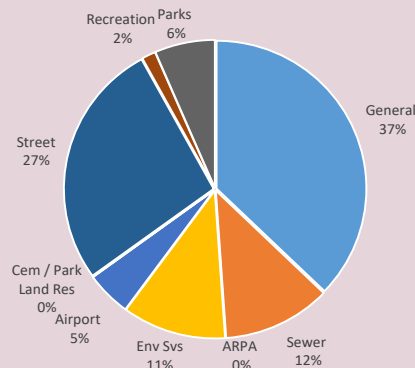
General Fund Revenues - \$15,525,125



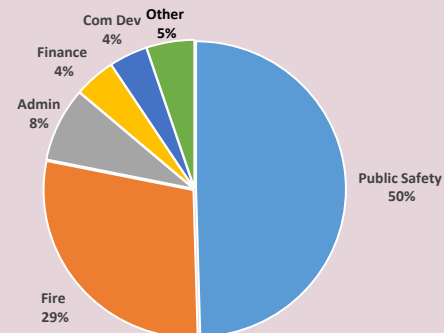
The FY 2026 budget of \$45.0 million is a more typical budget with the completion of several major capital initiatives (sewer treatment plant upgrades and MRTDD projects). The FY 2026 budget is split as follows: General Fund (37.2% - \$16.73M), Sewer Fund (11.7% - \$5.25M), Environmental Services Fund (11.2% - \$5.04M), ARPA Fund (\$0), Parks Fund (6.5% - \$2.95M), Cemetery Fund (0.1% - \$5,000), Park Land Reserve Fund (\$0), Airport (4.9% - \$2.21M), Street/Capital Improvement Fund (27.0% - \$12.14M) and the Rec Center Fund (1.5% - \$690,925). The General Fund is made up of 13 separate divisions that are funded primarily through the general property and sales taxes of the City. The budget includes the expenditure of approximately \$1.6 million in the Use Tax proceeds earmarked for public safety including an additional police officer and \$130,000 for the new animal shelter. The largest Divisions in the General Fund include the Police Department (35.6%), Fire Department (28.3%), and General Administration and Finance (12.4%). Other minor divisions of the General Fund include Building Services, Community Development, Economic Development, Legal, Library and Municipal Court. The Engineering Division was transferred from the General Fund to the Street/Cap Improvement Fund in FY 2022.

In FY 2025 the City's General Fund ended with a larger deficit than budgeted due to additional operational support for the Rec Center (\$702,000). Economic activity throughout the community was solid as was internet sales (Use Tax revenues) and new marijuana sales tax revenues. In addition, the increased lodging tax (from 3% to 5%) generated an additional \$300,000 in tourism-related funds (contracted with the Chamber). The General Fund Budget includes completion of the City's Comprehensive Plan, five (5) Police vehicles (\$392,000), \$400,000 towards the Recreation Fund operation, \$180,000 towards Phase III of the new animal shelter (donations and use tax proceeds), and a \$150,000 deposit on a new fire truck. Personnel challenges persist and the budget includes a 1% cost of living increase with up to 3% for merit for qualifying full-time employees. The Street Fund shifts to more asphalt overlay maintenance in FY 2026 with an additional \$1,000,000 in capital maintenance spending and a \$2.5 million major storm sewer project in Downtown (\$1.2 million DRA grant). Environmental Services has fully implemented the automated trash pick-up system with the third truck but a fourth truck is budgeted. In large part to Prop P (1/4 cent parks tax approved by voters in 2015 and 1/16th reauthorized in 2023) there is sustained funding for traditional park maintenance including several park improvements planned at Ber Juan Park thanks to an ARPA grant and LWCF grant. However, with the Parks Fund cash-flow challenged there is a Street/Cap Improvement transfer (loan) of \$475,000 (3 year internal operating loan). The Rec Center Fund remains independent of all other Funds, and the management of the Centre has been contracted with Power Wellness since 2020.

Total Estimated Expenditures - \$45,005,310



General Fund Expenditures - \$16,727,845



Critical Funded Requests:	Asst City Administrator (1/2 yr)	Delayed
	Police Vehicles (5)	\$392,500
	Animal Shelter Building Ph III	\$180,000
	Fire Truck Deposit	\$150,000
	Additional Police Officer	\$80,000

Sewer Fund

Regional Sewer Basin Study (ARPA)	\$87,000
\$1/mo SAF (collection system) (\$13 to \$14/mo)	\$75,000
No increase in sewer treatment fees (\$6.75/1,000 gal)	
Solid Reserves of \$2.3 M	

Environmental Services

Recycling market has stagnated a bit (\$230,000 proj rev)
 Eliminated curbside recycling in 2022
 8 – 10% increase in rates (\$17.75/mo to \$19.25 full service)
 Landfill/Disposal Rate – \$60.25/ton (2% inc in 2026) = \$1.2M Disposal Exp (25% budget)
 Conversion to Automated Trash Trucks (3 + 1 backup)
 Internal Financing of Vehicle Maintenance Facility 13/18 years (bal of \$255k)
 Solid Reserves of \$2 M

Airport Fund

Minimal Reserves (projected \$6,546)
 Supported by Street/Cap Imp Fund since 2020 (\$482k in FY 2026)
 Taxiway Rehab Project - \$1.285 M (95% grant covered)
 Fuel Sales: 95,000 gallons (84% jet) in FY 2025; Proj Sales of \$380k in FY 2026
 Ag Lease/Ground Leases all updated; Solar Due Diligence - \$11.5k/yr
 Hangar rent increase of 10% (new doors being replaced from 2023 tornado damage)
 Water tower/sewer system financing (19 of 20)
 Fuel truck replacement (\$150k used – budgeted if needed)

Cemetery Fund

Fiduciary/Trust projected balance of \$445,380
 Increase in burial service fees in FY 2022
 FY 2025 projects include old tombstone repair

Street Fund

Solid Unrestricted Reserve projected \$2,284,246
 Cap Imp/Transportation Sales Tax – 2% growth
 Transferred Engineering Division from GF to Street/Cap Imp Fund in FY 22
 Last MRTDD Project of \$150k for Pine St. (TDD Reimbursement received)
 Intentional Spend down of reserves for street maintenance/overlay
 Primary City Projects: Pine St. north lighting (TDD); Little Oaks Rd
 Rolla St.- major stormwater project (grant) - \$2.5 M
 Extra \$1,500,000 in asphalt overlay
 Bardsley roundabout property; 10th & Holloway signals

Rec Center Fund

Contracted management/operations with Power Wellness Nov 2020
Consider temporary closing of Natatorium (pool)
General Fund transfer of \$400,000 in FY 2026
Consider April tax issue? Operating float loan if passed
Consider all options for future use

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Park Fund

Minimal Reserve Fund Balance of \$54,668 (loss of 1/16th sales tax for 2024)
Property Tax - \$285,200 (2% growth); Sales Tax - \$1.51 M (2% growth)
Capital Expenses of \$1,155,950 for BerJuan matching grants – lights, turf, exercise
SplashZone operations: \$274k operating loss in FY 25; Projected \$250k in FY 26
(25 yrs old – future needs/options?)
Future of Holloway House – nothing budgeted for demo/reno?

Park Land Reserve Fund

Balance in Escrow - \$28,010 (new residential subdivisions)
Requires 2/3 Council Vote with timely spend down;

Debt Position

FY 2026 debt/lease payments (expense) - \$2.49 M
Total City debt and obligations outstanding - \$21.3 M
Includes Sewer Revolving Fund Debt of \$17 M (voter approval Nov 2018)
No new debt in FY 2024 - 2026 (major fire truck purchase/deposit – 4-year delivery)
Constitutional Debt Authority (20% Assessed Valuation) - \$54,456,115
Rolla's General Obligation Debt: \$0!

ARPA - Completed

City received \$4,142,000:

First deposit of \$2,061,340 received in August 2021; 2nd deposit 9/2022

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Round 1 funding 2022:

1) Finance/Admin tracking - (\$10,000 for 4 yrs)	\$40,000
2) Municipal Court Impact -	\$100,000
3) Franchise Fees -	\$180,000
4) Animal Control Impact -	\$10,000
5) Community Development Impact -	\$35,000
6) Rec Center Impact – (2020 - 2022)	\$850,000
7) Park Impact - (Splashzone 2020/21 Seasons)	\$45,000
8) Citizen Communications - Website/Codification	\$25,000
9) Telecommunication Upgrade	
10) Internet/Broadband Upgrades	
11) Public Safety Communication (MOSWIN)	\$1,050,000

Round 1 Estimate: \$2,335,000

Round 2 funding 2023 & 2024:

1) Update City Comprehensive Plan	\$105,000
2) Cyber Security/IT Services/Web	\$135,000
3) City Hall Roof	\$56,000
4) Animal Shelter Ph 2	\$100,000
5) Parade Safety barriers	\$26,500
6) Police building façade renovation	\$78,000
7) Fire Station 1 bay doors	\$30,000
8) Rec Centre operations	\$725,000
9) Sewer improvements (Hy Point/lining match)	\$475,000

Round 2 Estimate: \$1,730,500

Round 3 funding 2025:

1) Rec Center Operations	\$100,000
2) City Hall Tuck pointing; Cooling tower	\$85,000

Round 3 Estimate: \$185,000

The Mission of the City of Rolla is to promote the enhanced quality of life for citizens of all ages and abilities. We do so by pursuing strong public safety services, a quality infrastructure network based on properly planned growth, and a diverse and vibrant economy. Through effective leadership in cooperation with our citizens, businesses and community organizations we can ensure the desired balance between our urban development with the charm of our rural history through open and participative communication with our customers and citizens.

(City Council Retreat, 2000)

CITY OF ROLLA
2025-2026 Budget Summary
The Funding of City Services

The City of Rolla is a large service organization. Our customers range from general citizens desiring the basic services of health, public safety, and welfare to churches, schools, and neighborhoods to businesses, tourists, and prospective residents. The City's mission is to protect and enhance the quality of life of all customers. And like any business the City provides roads, utilities, sanitation, public safety, parks and recreation, leadership, planning and economic opportunity based on the value customers are willing to pay to support these endeavors. As such it is helpful to understand where the money goes (services provided) and where the money comes from.

What is Budgeting?

Legally, budgeting is the balancing of revenues and retained earnings (reserves) with planned expenditures – a work plan with accountability. The City of Rolla's budget is organized in a series of funds, each of which is considered a set of self-balancing accounts, to record and maintain the assets, liabilities, fund equity, revenues, and expenditures for each primary activity. The City of Rolla operates with the following ten (10) funds: General Fund, Sewer Fund, Airport Fund, Environmental Services Fund, ARPA Fund, Cemetery Trust Fund, Street/Capital Improvement Fund, Recreation Center Fund, Park Fund and Park Land Reserve Fund. The Health Insurance and Technology Fund are Internal Service Funds and not budgeted. Rolla Municipal Utilities (RMU) derives its authority to operate the electric and water system directly from the City Council. RMU is a part of the City with a separate budget under the Board of Public Works that works closely with the City in addressing the many needs of the community.

Main Purposes of Budgeting: A means of balancing revenues and expenditures ¹²
(legal requirement)

- a) Budgeting as a “**semi-judicial process**” where departments and divisions come to the City Council to plead their case;
- b) Budgeting is “**accountability**” where the people hold the City Council accountable through the electoral process;
- c) Budgeting is “**control**” whereas appropriations are the first line of Defense against overspending;
- d) Budgeting is “**public relations**” where we attempt to respond to the public’s needs and requests by establishing public policy;
- e) Budgeting is an “**instrument**” of good management;
- f) Budgeting is a “**work plan**” with a dollar sign attached;
- g) Budgeting is an instrument for “**planning**” which requires project costs and program levels at least several years ahead.

Source “Public Budgeting in America”

FUND ACCOUNTING

City accounts are organized based on funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate.

Governmental Funds:

General Fund – the general operating fund of the City. It is used to account for all financial resources except those requiring separate accounting. (General Fund and Airport Fund)

Special Revenue Funds – used to account for the proceeds of specific revenue sources that are legally restricted. (Parks Fund, Recreation Fund and Park Land Reserve Fund)

Capital Projects Funds – used to account for financial resources to be used for the acquisition or construction of major capital facilities. (Street Fund)

Proprietary Funds:

Enterprise Funds – used to account for operations that are financed and operated in a matter similar to private business enterprises. (Sewer Fund and Environmental Services Fund)

Fiduciary funds:

Trust & Agency Funds – used to account for assets held by the city in a trustee capacity. (Cemetery Fund)

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

ALL FUNDS City of Rolla Fiscal Year 2025 - 2026

	Audit 2023	Audit 2024	Estimated 2025	Approved 2026	% of Budget
REVENUES					
Sales/Property Tax	18,673,770	19,139,007	20,244,171	20,670,450	51%
Licenses & Permits	214,397	237,376	230,000	244,000	1%
Intergovernmental	1,598,472	1,231,361	2,673,348	3,104,293	8%
Charges for Service	12,826,456	13,459,493	13,527,405	13,800,850	34%
Fines & Forfeitures	134,660	123,302	159,000	164,000	0%
Misc. Income	2,664,780	1,757,432	1,602,624	2,276,810	6%
Bond Proceeds	2,707,378	226,462	0	0	0%
Total Revenues	\$ 38,819,913	\$ 36,174,433	\$ 38,436,548	\$ 40,260,403	100%
EXPENDITURES					
Personnel	14,066,567	14,944,015	16,763,525	17,796,555	40%
Supplies & Bldg. Mtnc.	924,045	929,494	954,993	964,555	2%
Services	4,709,463	5,394,036	6,978,121	7,229,235	16%
Maintenance & Imp.	3,297,009	3,564,078	3,260,110	3,629,490	8%
Capital Exp.	11,497,762	8,241,514	11,787,746	13,763,575	31%
Use Tax Exp.	928,055	1,085,408	1,142,075	1,621,900	4%
Total Expenditures	\$ 35,422,901	\$ 34,158,544	\$ 40,886,570	\$ 45,005,310	100%
EXCESS REVENUES OVER EXPENDITURES	\$ 3,397,012	\$ 2,015,889	\$ (2,450,021)	\$ (4,744,907)	
FUND TRANSFERS	\$ -	\$ (18,032)	\$ (227,093)	\$ -	
TOTAL REVENUES OVER EXPENDITURES	\$ 3,397,012	\$ 1,997,857	\$ (2,677,114)	\$ (4,744,907)	
BEGINNING FUND BALANCE (10/1)	\$ 16,710,320	\$ 20,107,332	\$ 22,105,189	\$ 19,428,075	
ENDING FUND BALANCE - ALL FUNDS (9/30)	\$ 20,107,332	\$ 22,105,189	\$ 19,428,075	\$ 14,683,168	
FOOTNOTES:					
RESTRICTED CASH	\$ 2,437,294	\$ 4,364,932	\$ 4,653,982	\$ 3,583,636	
PROJECTED UNRESTRICTED CASH	\$ 17,670,038	\$ 17,740,257	\$ 14,774,093	\$ 11,099,532	

CITY OF ROLLA

REVENUE TOTALS

FY 2025 - 2026

Fund	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ESTIMATED	2025-26 APPROVED	% OF BUDGET
General Fund	14,878,944	14,578,005	15,163,562	15,525,125	38.56%
Sewer Fund	7,106,804	6,068,863	6,969,500	6,193,000	15.38%
Environmental Services Fund	4,144,997	4,725,929	4,875,131	5,142,750	12.77%
ARPA Fund	600,198	572,039	751,539	0	0.00%
Park Fund	1,937,484	1,908,508	2,483,021	2,617,025	6.50%
Park Land Reserve Fund	515	18,715	10,434	16,260	0.04%
Airport Fund	846,678	781,671	533,811	1,767,893	4.39%
Cemetery Fund	21,059	20,695	41,750	43,000	0.11%
Street Fund	8,581,917	7,152,610	7,507,700	8,655,250	21.50%
Recreation Fund	701,316	347,397	100,100	300,100	0.75%
REVENUE TOTAL	38,819,913	36,174,433	38,436,548	40,260,403	100%

CITY OF ROLLA

EXPENDITURE TOTALS

FY 2025 - 2026

Department	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED	% OF BUDGET
Administration	711,362	814,077	1,050,500	1,055,200	905,800	2.01%
City Administration	287,843	300,448	378,050	353,935	427,550	0.95%
Library	400,230	424,094	480,050	461,325	508,650	1.13%
Finance	707,303	695,362	792,485	677,283	739,500	1.64%
Legal	67,643	76,068	98,805	94,705	97,275	0.22%
Court	132,648	133,846	151,430	151,635	171,950	0.38%
911/Telecommunications	1,343,382	1,493,342	1,633,675	1,700,230	1,825,625	4.06%
Animal Control	282,467	243,724	455,935	485,394	423,725	0.94%
Police	5,368,020	5,222,766	5,448,955	5,467,564	5,950,600	13.22%
Fire	4,406,053	3,781,078	4,217,005	4,331,033	4,740,150	10.53%
Building Services	110,599	125,073	126,630	160,555	198,880	0.44%
Engineering	0	0	0	0	0	0.00%
Community Development	571,621	517,609	626,995	635,112	687,745	1.53%
Economic Development	60,039	66,389	60,360	53,410	50,395	0.11%
GENERAL FUND TOTAL	14,449,209	13,893,876	15,520,875	15,627,381	16,727,845	37.17%
Sewer	7,011,155	5,046,488	6,694,781	6,794,300	5,246,800	11.66%
Recycling	585,013	437,894	507,765	532,301	558,080	1.24%
Sanitation	3,128,514	3,129,394	3,229,803	3,642,575	3,808,200	8.46%
Vehicle Maintenance	507,817	537,696	591,395	642,521	673,115	1.50%
ARPA	579,922	545,076	305,000	735,882	0	0.00%
Parks	1,955,080	2,508,019	1,871,300	2,190,610	2,945,450	6.54%
Cemetery	1,550	4,750	3,000	4,750	5,000	0.01%
Park Land Reserve	25,000	32,503	0	0	0	0.00%
Airport	839,442	1,059,407	1,058,960	845,675	2,209,250	4.91%
Street	4,794,143	4,909,422	8,591,240	7,617,525	10,737,070	23.86%
Engineering	764,619	1,135,312	1,203,455	1,435,410	1,403,575	3.12%
Recreation Center	781,438	918,708	543,285	817,640	690,925	1.54%
OTHER FUNDS TOTAL	20,973,692	20,264,668	24,599,984	25,259,189	28,277,465	62.83%
EXPENDITURE TOTAL	35,422,901	34,158,544	40,120,859	40,886,570	45,005,310	100%

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE GENERAL FUND

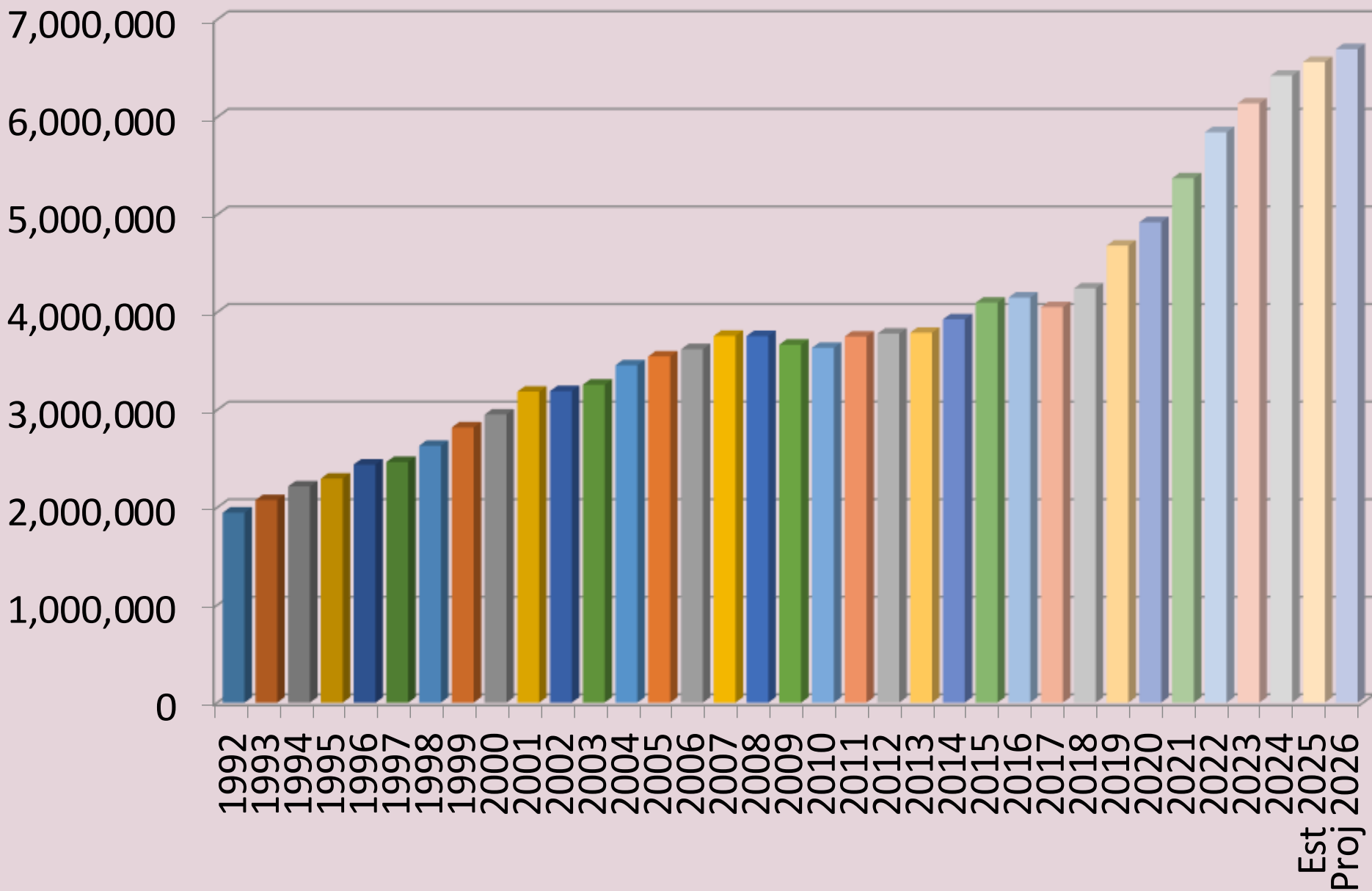
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City of Rolla
Fiscal Year 2025-2026

	Audit 2023	Audit 2024	Estimated 2025	Approved 2026
REVENUES				
Taxes	10,627,803	11,071,131	11,856,700	12,102,500
Licenses & Permits	214,397	237,376	230,000	244,000
Intergovernmental Revenue	443,550	370,815	398,172	318,000
Charges for Services	2,453,053	2,650,702	2,282,940	2,464,875
Fines and Forfeitures	134,660	123,302	159,000	164,000
Miscellaneous	60,289	124,679	236,750	231,750
Lease Proceeds	945,192	0	0	0
Total Revenues	14,878,944	14,578,005	15,163,562	15,525,125
EXPENDITURES				
Administrative	711,362	814,077	1,055,200	905,800
City Administration	287,843	300,448	353,935	427,550
Library	400,230	424,094	461,325	508,650
Finance	707,303	695,362	677,283	739,500
Legal Service	67,643	76,068	94,705	97,275
City Court	132,648	133,846	151,635	171,950
911/Communications	1,343,382	1,493,342	1,700,230	1,825,625
Animal Control	282,467	243,724	485,394	423,725
Police	5,368,020	5,222,766	5,467,564	5,950,600
Fire	4,406,053	3,781,078	4,331,033	4,740,150
Buildings	110,599	125,073	160,555	198,880
Community Development	571,621	517,609	635,112	687,745
Economic Development	60,039	66,389	53,410	50,395
Total Expenditures	14,449,209	13,893,876	15,627,381	16,727,845
EXCESS OF REVENUES OVER EXPENDITURES	429,735	684,129	(463,819)	(1,202,720)
FUND TRANSFERS				
From Street Fund	193,000	234,500	249,875	240,625
From Park Fund	89,000	(186,900)	3,675	101,150
From Airport Fund	35,000	47,400	48,800	51,850
From Sewer Fund	209,000	169,300	185,975	190,600
From Env Svs Fund	200,000	215,800	236,975	262,225
To/From Recreation Fund & Parks	0	(893,532)	(701,968)	(400,000)
TOTAL REVENUES OVER EXPENDITURES	1,155,735	270,696	(440,487)	(756,270)
BEGINNING FUND BALANCE (10/1)	3,985,834	5,141,570	5,412,266	4,971,779
ENDING FUND BALANCE (9/30)	5,141,570	5,412,266	4,971,779	4,215,509
FOOTNOTES:				
RESTRICTED CASH	557,652	437,736	646,352	593,246
CITY HALL CAPITAL RESERVE (300k)	-	-	-	50,000
PROJECTED UNRESTRICTED CASH	4,583,918	4,974,530	4,325,427	3,572,263

GENERAL SALES TAX REVENUE (1%)

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CITY OF ROLLA

GENERAL FUND REVENUE PROJECTIONS

Account Titles			FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Approved
TAXES							
R.E. Type Taxes							
01/	4-000-41-020	Real Estate taxes	\$ 1,286,919.91	\$ 1,336,538.40	\$ 1,340,000.00	\$ 1,355,000.00	\$ 1,390,000.00
01/	4-000-41-021	Redirect Real Estate Taxes	\$ (196,201.44)	\$ (226,916.53)	\$ (230,000.00)	\$ (225,000.00)	\$ (235,000.00)
01/	4-000-41-060	Tax Penalties & Interest	\$ 4,159.86	\$ 4,491.44	\$ 4,500.00	\$ 5,700.00	\$ 5,000.00
01/	4-000-41-200	Payment in Lieu of Taxes	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -
Sub-Total			\$ 1,094,878.33	\$ 1,114,113.31	\$ 1,122,500.00	\$ 1,135,700.00	\$ 1,160,000.00
Sales Taxes							
01/	4-000-41-140	Sales Tax	\$ 6,141,038.97	\$ 6,424,524.24	\$ 6,687,500.00	\$ 6,565,000.00	\$ 6,697,000.00
01/	4-000-41-141	TIF Redirect Sales Tax	\$ (428,157.98)	\$ (579,145.39)	\$ (465,000.00)	\$ (400,000.00)	\$ (410,000.00)
01/	4-000-41-150	Use Tax	\$ 1,094,723.07	\$ 1,386,860.73	\$ 1,400,000.00	\$ 1,475,000.00	\$ 1,563,000.00
01/	4-000-41-155	Lodging Tax	\$ 476,009.97	\$ 488,964.41	\$ 795,000.00	\$ 790,000.00	\$ 800,000.00
01/	4-000-41-180	Motor Vehicle Sales Tax	\$ 220,664.78	\$ 212,021.74	\$ 227,000.00	\$ 220,000.00	\$ 224,000.00
Sub-Total			\$ 7,504,278.81	\$ 7,933,225.73	\$ 8,644,500.00	\$ 8,650,000.00	\$ 8,874,000.00
Franchise & Excise Taxes							
01/	4-000-41-100	In Lieu of Fran.Tax-RMU	\$ 1,527,752.08	\$ 1,606,002.78	\$ 1,625,000.00	\$ 1,675,000.00	\$ 1,690,000.00
01/	4-000-41-101	Franchise Fee-Telephone	\$ 118,340.19	\$ 98,227.45	\$ 85,000.00	\$ 90,000.00	\$ 80,000.00
01/	4-000-41-103	Franchise Fee-CATV	\$ 74,724.58	\$ 66,673.77	\$ 65,000.00	\$ 55,000.00	\$ 50,000.00
01/	4-000-41-104	Franchise Fee- Nat. Gas	\$ 193,541.35	\$ 147,310.34	\$ 175,000.00	\$ 150,000.00	\$ 150,000.00
01/	4-000-41-400	Cigarette Tax	\$ 85,813.60	\$ 77,034.30	\$ 70,000.00	\$ 73,000.00	\$ 70,000.00
01/	4-000-41-420	Alcohol Tax/License	\$ 28,473.75	\$ 28,543.75	\$ 28,500.00	\$ 28,000.00	\$ 28,500.00
01/	4-000-41-500	Nid Tax Assessment	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total			\$ 2,028,645.55	\$ 2,023,792.39	\$ 2,048,500.00	\$ 2,071,000.00	\$ 2,068,500.00
LICENSES AND PERMITS							
01/	4-000-42-020	Occupational Licenses	\$ 55,963.00	\$ 58,906.51	\$ 54,500.00	\$ 56,000.00	\$ 56,000.00
01/	4-000-42-060	Animal Control Fees	\$ 2,880.00	\$ 4,023.00	\$ 3,300.00	\$ 4,000.00	\$ 4,000.00
01/	4-000-42-080	Bldg & Inspection Permits	\$ 134,829.95	\$ 143,047.68	\$ 140,000.00	\$ 140,000.00	\$ 155,000.00
01/	4-000-42-102	Rezoning Filing Fee	\$ 5,388.50	\$ 5,725.00	\$ 5,000.00	\$ 7,000.00	\$ 7,000.00
01/	4-000-42-103	Abandoned Property Registry	\$ 2,767.00	\$ 5,900.00	\$ 3,000.00	\$ 5,000.00	\$ 4,000.00
01/	4-000-42-120	Parking/Miscellaneous Permits	\$ 12,568.88	\$ 19,773.34	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00
Sub-Total			\$ 214,397.33	\$ 237,375.53	\$ 223,800.00	\$ 230,000.00	\$ 244,000.00
INTERGOVERNMENTAL							
01/	4-000-43-020	Federal & State Grants	\$ 144,460.28	\$ 77,273.49	\$ 112,000.00	\$ 151,672.00	\$ 75,000.00
01/	4-000-43-021	A.C. Impound/serv fee	\$ 2,140.00	\$ 1,849.00	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
01/	4-000-43-022	Seizures & Forfeitures Rev	\$ -	\$ -	\$ -	\$ -	\$ -
01/	4-000-43-023	Taskforce Rev	\$ 42,549.53	\$ -	\$ -	\$ -	\$ -
01/	4-000-43-030	Reimb/Donation - Police	\$ 239,244.31	\$ 264,368.23	\$ 190,000.00	\$ 220,000.00	\$ 225,000.00
01/	4-000-43-035	Reimb Extra Duty - Police	\$ 2,146.75	\$ 7,637.50	\$ 2,500.00	\$ 6,000.00	\$ 6,500.00
01/	4-000-43-040	Reimb/Donation - Telecom	\$ 99.00	\$ -	\$ -	\$ -	\$ -
01/	4-000-43-041	Reimb/Donation - Fire	\$ 4,950.00	\$ 5,000.00	\$ 1,000.00	\$ -	\$ -
01/	4-000-43-081	Reimbursements	\$ 7,959.87	\$ 14,686.81	\$ 8,500.00	\$ 19,000.00	\$ 10,000.00
01/	4-000-43-225	Bond-COP Amounts	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total			\$ 443,549.74	\$ 370,815.03	\$ 316,000.00	\$ 398,172.00	\$ 318,000.00

CITY OF ROLLA

GENERAL FUND REVENUE PROJECTIONS

Account Titles			FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2025 Estimated	FY 2026 Approved
CHARGES FOR SERVICES							
01/	4-000-44-020	Fire Fund Assess./Inter.	\$ 59,001.12	\$ 60,181.14	\$ 61,390.00	\$ 61,385.00	\$ 62,600.00
01/	4-000-44-030	Sewer District Admin. Payment	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
01/	4-000-44-050	Library Admin, Payment	\$ 404,254.76	\$ 439,579.90	\$ 487,050.00	\$ 468,325.00	\$ 515,650.00
01/	4-000-44-060	PCESB Admin. Payment	\$ 1,357,348.53	\$ 1,507,305.21	\$ 1,647,675.00	\$ 1,714,230.00	\$ 1,839,625.00
01/	4-000-44-061	Taskforce Admin Payment	\$ 2,127.48	\$ -	\$ -	\$ -	\$ 10,500.00
01/	4-000-44-064	Rolla Rural Fire Admin	\$ 614,476.10	\$ 627,650.83	\$ 10,000.00	\$ 10,000.00	\$ 10,500.00
01/	4-000-44-082	TDD Admin/Eng Payment	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ -
01/	4-000-44-083	Economic Develop Fin Tools	\$ -	\$ 5,000.00	\$ 2,000.00	\$ 15,000.00	\$ 15,000.00
01/	4-000-44-090	Landfill Admin. Payment	\$ 9,845.29	\$ 4,984.45	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Sub-Total			\$ 2,453,053.28	\$ 2,650,701.53	\$ 2,222,115.00	\$ 2,282,940.00	\$ 2,464,875.00
FINES AND FORFEITURES							
01/	4-000-45-020	City Court Fines	\$ 131,384.08	\$ 120,065.50	\$ 125,000.00	\$ 155,000.00	\$ 160,000.00
01/	4-000-45-021	Fines--Police Training	\$ 3,275.50	\$ 3,236.50	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00
Sub-Total			\$ 134,659.58	\$ 123,302.00	\$ 128,000.00	\$ 159,000.00	\$ 164,000.00
MISCELLANEOUS							
01/	4-000-46-005	Capital Lease/COP Proceeds	\$ 945,192.00	\$ -	\$ -	\$ -	\$ -
01/	4-000-46-020	Lease & Rent Income	\$ 9,040.00	\$ 9,340.00	\$ 10,250.00	\$ 10,250.00	\$ 10,250.00
01/	4-000-46-021	Animal Shelter Donations	\$ 56,467.86	\$ 30,612.87	\$ 30,000.00	\$ 60,000.00	\$ 85,000.00
01/	4-000-46-040	Interest Income	\$ 96,357.39	\$ 121,580.59	\$ 120,000.00	\$ 115,000.00	\$ 110,000.00
01/	4-000-46-060	Sale of Property	\$ 53,339.40	\$ 50,005.50	\$ 65,000.00	\$ 50,000.00	\$ 25,000.00
01/	4-000-46-400	Miscellaneous Income	\$ 65,084.75	\$ 3,140.08	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
01/	4-000-46-450	ARPA Loss of Revenue	\$ (220,000.00)	\$ (90,000.00)	\$ -	\$ -	\$ -
01/	4-000-48-100	AAC Rev/Police Evidence	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total			\$ 1,005,481.40	\$ 124,679.04	\$ 226,750.00	\$ 236,750.00	\$ 231,750.00
CONTRIBUTIONS TO/FROM							
01/	4-000-47-200	Contri to/from Sewer Fund	\$ 209,000.00	\$ 169,300.00	\$ 185,975.00	\$ 185,975.00	\$ 190,600.00
01/	4-000-47-300	Contri to/from Env Svs	\$ 200,000.00	\$ 215,800.00	\$ 236,975.00	\$ 236,975.00	\$ 262,225.00
01/	4-000-47-400	Contri to/from Park Fund	\$ 89,000.00	\$ (186,900.00)	\$ 98,675.00	\$ 3,675.00	\$ 101,150.00
01/	4-000-47-500	Contri to/from Airport Fund	\$ 35,000.00	\$ 47,400.00	\$ 48,800.00	\$ 48,800.00	\$ 51,850.00
01/	4-000-47-600	Contri to/from Cemetery Fund	\$ -	\$ -	\$ -	\$ -	\$ -
01/	4-000-47-450	Contri to/from Park Land Res	\$ -	\$ (18,032.32)	\$ 17,500.00	\$ 18,032.00	\$ -
01/	4-000-47-700	Contri to/from Street Fund	\$ 193,000.00	\$ 234,500.00	\$ 249,875.00	\$ 249,875.00	\$ 240,625.00
01/	4-000-47-800	Contri to/from Rec. Center	\$ -	\$ (875,500.00)	\$ (435,000.00)	\$ (720,000.00)	\$ (400,000.00)
Sub-Total			\$ 726,000.00	\$ (413,432.32)	\$ 402,800.00	\$ 23,332.00	\$ 446,450.00
FUND TOTAL			\$ 15,604,944.02	\$ 14,164,572.24	\$ 15,334,965.00	\$ 15,186,894.00	\$ 15,971,575.00

ADMINISTRATIVE DIVISION

The Administrative Division of the General Fund accounts for the general administrative activities of the City most directly attributable to the Mayor and City Council and various miscellaneous programs not assigned to other Divisions or Departments. As a division of the General Fund the Administrative Division is funded predominately by the general property and sales taxes of the City.

The Mayor and City Council receive a monthly stipend equivalent to \$10,000 per year and \$2,250 per year respectively. Other notable expenses of the Administrative Division include contractual payments estimated at \$690,000 to the Chamber of Commerce for “tourism-related services” (90% of the hotel/motel tax of 5% received less the cost for Forest Service Property), Codification Services, and employee drug screening. Lastly, the Administrative Division makes the annual lease payments for the City Hall renovation project (\$184,000/year) – payment 20 of 20!

There are no new programs proposed in the Administrative Division as we will defer the periodic citizen attitude survey to FY 2026 due to the community engagement effort of the new Comprehensive Plan.

GENERAL FUND

Administrative Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-050-102.00	Salary & Wages- Part time	36,148	37,361	37,300	36,300	37,000
01/ 5-050-108.00	Emp. Bene.-FICA	2,765	2,858	2,860	2,800	2,875
01/ 5-050-113.00	Empl.Bene.-Health	0	0	0	0	0
01/ 5-050-115.00	Empl.Bene.-Education Allow.	0	0	0	0	0
01/ 5-050-116.00	Empl.Bene.-Disability	0	0	0	0	0
		38,914	40,219	40,160	39,100	39,875
Supplies & Bldg. Maintenance						
01/ 5-050-220.00	Office/Building Supplies	477	-156	500	600	600
01/ 5-050-221.00	Postage	-2,608	1,198	2,600	2,600	2,650
01/ 5-050-222.00	Telephone	1,982	2,202	0	0	0
01/ 5-050-224.00	Utilities	1,714	2,067	1,800	2,400	2,200
		1,565	5,310	4,900	5,600	5,450
Services						
01/ 5-050-325.00	Advertising/Public Relations	17,306	16,328	18,250	17,500	17,500
01/ 5-050-326.00	Insurance	4,679	7,428	7,750	6,815	7,300
01/ 5-050-327.00	Subscriptions & Dues	10,520	24,476	22,000	22,300	24,000
01/ 5-050-330.00	Legal	0	3,030	100	100	100
01/ 5-050-331.00	Professional/Contractual	410,816	433,465	695,000	675,000	715,000
01/ 5-050-332.00	Travel/Meetings	3,937	4,332	4,300	5,500	5,000
01/ 5-050-333.00	Training	2,930	2,970	2,850	2,000	2,000
01/ 5-050-334.00	Employee Programs	5,323	6,013	6,100	6,100	6,200
01/ 5-050-335.00	Rent	530	546	540	560	575
01/ 5-050-340.00	Miscellaneous Expenses	123	0	30,000	8,000	8,000
01/ 5-050-600.01	EAC Fund Expense	5,071	21,214	6,250	0	0
01/ 5-050-347.00	Election Expense	0	37,417	0	5,500	47,000
01/ 5-050-356.00	Boards & Commissions	0	0	1,000	300	1,000
01/ 5-050-360.00	Technology Services	0	0	350	0	0
		461,235	557,218	794,490	749,675	833,675
Maintenance & Improvements						
01/ 5-050-441.00	Small Tools	0	0	100	0	100
01/ 5-050-442.00	Equipment Repairs & Mntc.	0	0	0	0	100
01/ 5-050-444.00	Machine Maintenance	0	0	50	0	0
01/ 5-050-445.00	Building Repair & Maint.	0	0	200	0	250
01/ 5-050-446.00	Frisco Train	200	0	250	475	250
		200	0	600	475	700
Capital Expenditures						
01/ 5-050-352.00	Grant Expense	0	0	0	50,000	0
01/ 5-050-546.00	Land Acquisition	25,550	25,550	25,550	25,550	25,550
01/ 5-050-560.00	Equipment	0	1,942	300	300	300
01/ 5-050-562.00	Lease Purchase	183,898	183,898	184,000	184,250	0
01/ 5-050-563.00	Building & Grounds	0	-60	500	250	250
01/ 5-050-566.00	Bond-COP Amounts	0	0	0	0	0
		209,448	211,330	210,350	260,350	26,100
TOTAL ADMIN EXPENDITURES		711,362	814,077	1,050,500	1,055,200	905,800

The City Administration Division of the General Fund comprises the chief administrative offices of the City. City Administration includes the City Administrator and City Clerk who also serves as the Executive Secretary for the Mayor and City Administrator. Primary responsibilities of this division include overseeing the general operations of all City Departments (excluding Rolla Municipal Utilities) consisting of approximately 180 full-time employees and a total City budget of \$40 million. City Administration works directly for the Mayor and City Council. The budget anticipates the hiring of an Assistant City Administrator for proper succession planning and organizational support.

In addition to general operations the City Administration Division is also responsible for setting and distributing Council agendas and for taking and maintaining council minutes and all official records of the City. Communications have always been a primary responsibility of Administration and FY 2025 launching a new, updated website & mobile application as well as social media presence. Other functional areas of responsibility include budget preparation, procurement, personnel administration and union negotiations.

City Administration is actively engaged in key partnerships including the Rolla Area Chamber of Commerce, Rolla Regional Economic Commission, Phelps County, Ft. Leonard Wood (SOP), and Missouri S&T. City Administration is also the City's link to state and federal officials and state-wide affiliations including the MO Municipal League and the Meramec Regional Planning Commission.

GENERAL FUND

City Administration Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-051-101.00	Salary & Wages- Fulltime	208,984	215,891	265,000	230,000	275,000
01/ 5-051-102.00	Salary & Wages-Part-time	0	264	0	0	0
01/ 5-051-103.00	Salary & Wages - Overtime	1,968	3,128	2,100	3,500	3,500
01/ 5-051-107.00	Empl. Bene. - Car Allowance	0	0	0	0	2,400
01/ 5-051.108.00	Empl. Bene.- FICA	15,383	16,015	19,500	17,800	21,250
01/ 5-051.109.00	Empl. Bene.- LAGERS	19,800	18,232	25,000	22,000	26,000
01/ 5-051-112.00	Empl. Bene. - Life/Disability	596	602	900	625	750
01/ 5-051-113.00	Empl. Bene - Health Insurance	12,375	15,627	28,000	24,000	45,000
01/ 5-051-114.00	Empl. Bene - Unemployment	0	0	0	0	0
01/ 5-051-115.00	Empl. Bene - Cellphone Stipend	604	600	900	600	600
		259,710	270,359	341,400	298,525	374,500
Supplies & Bldg. Maintenance						
01/ 5-051-220.00	Supplies & Materials	1,050	1,747	1,900	1,200	1,500
01/ 5-051-221.00	Postage	50	85	100	150	150
01/ 5-051-222.00	Telephone	2,367	1,511	0	0	0
		3,466	3,343	2,000	1,350	1,650
Services						
01/ 5-051-325.00	Advertising	525	483	600	500	600
01/ 5-051-326.00	Insurance	12,658	14,611	14,450	12,160	13,000
01/ 5-051-327.00	Subscriptions & Dues	1,518	2,541	2,400	2,400	2,800
01/ 5-051-330.00	Legal	25	0	0	0	0
01/ 5-051-331.00	Professional/Contractual	1,614	2,085	100	25,000	500
01/ 5-051-332.00	Travel/Meetings	2,782	1,891	4,500	4,000	4,000
01/ 5-051-333.00	Training	1,710	1,495	3,000	1,200	2,500
01/ 5-051-340.00	Miscellaneous Expenses	0	0	0	0	15,000
01/ 5-051-360.00	Technology Services	0	0	4,300	4,000	6,000
		20,832	23,106	29,350	49,260	44,400
Maintenance & Improvements						
01/ 5-051-434.00	Petro Products	0	0	0	0	0
01/ 5-051-441.00	Small Tools	0	0	100	50	500
01/ 5-051-442.00	Equipment Repairs & Mntc.	0	0	100	0	100
01/ 5-051-444.00	Machine Maintenance	0	0	100	50	100
		0	0	300	100	700
Capital Expenditures						
01/ 5-051-560.00	Equipment	0	0	500	500	2,000
01/ 5-051-562.00	Lease Purchase	3,834	3,640	4,500	4,200	4,300
		3,834	3,640	5,000	4,700	6,300
TOTAL CITY ADMIN. EXPENDITURES		287,843	300,448	378,050	353,935	427,550

GENERAL FUND

Library Expenditures

ACCOUNT TITLE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel					
01/ 5-053-101.00 Salary & Wages- Full time	135,146	158,874	185,000	168,500	184,000
01/ 5-053-102.00 Salary & Wages- Part time	169,111	166,844	180,000	175,000	197,000
01/ 5-053-103.00 Salary & Wages- Overtime	419	198	0	150	200
01/ 5-053-108.00 Empl. Bene.- FICA	22,561	24,089	25,000	24,150	28,000
01/ 5-053-109.00 Empl. Bene.- LAGERS	33,097	36,600	36,000	39,500	45,000
01/ 5-053-112.00 Empl. Bene. - Life/Disability	581	679	600	800	1,000
01/ 5-053-113.00 Empl. Bene - Health Insurance	38,985	35,658	53,250	53,225	53,250
01/ 5-053-114.00 Empl. Bene.- Unemployment	0	639	0	0	0
	399,898	423,581	479,850	461,325	508,450
Supplies & Bldg. Maintenance					
01/ 5-053-220.00 Office/Building Supplies	331	513	200	0	200
01/ 5-053-221.00 Postage	0	0	0	0	0
01/ 5-053-221.00 Telephone	0	0	0	0	0
	331	513	200	0	200
Services					
01/ 5-053-325.00 Advertising	0	0	0	0	0
01/ 5-053-326.00 Insurance	0	0	0	0	0
01/ 5-053-327.00 Subscriptions & Dues	0	0	0	0	0
01/ 5-053-331.00 Professional/Contractual	0	0	0	0	0
01/ 5-053-332.00 Travel/Meetings	0	0	0	0	0
01/ 5-053-333.00 Training	0	0	0	0	0
01/ 5-053-340.00 Miscellaneous	0	0	0	0	0
	0	0	0	0	0
Maintenance & Improvements					
01/ 5-053-441.00 Small Tools	0	0	0	0	0
01/ 5-053-442.00 Equipment Repairs and Maintenance	0	0	0	0	0
01/ 5-053-444.00 Machine Maintenance	0	0	0	0	0
	0	0	0	0	0
Capital Expenditures					
01/ 5-053-560.00 Equipment	0	0	0	0	0
01/ 5-053-562.00 Lease/Purchase	0	0	0	0	0
01/ 5-053-563.00 Building & Grounds	0	0	0	0	0
	0	0	0	0	0
TOTAL LIBRARY EXPENDITURES	400,230	424,094	480,050	461,325	508,650

The Finance Division of the General Fund has two primary control areas: Finance and Information Technology (IT). The Finance Division consists of four full-time employees that oversee the following operations: accounting, cash collections, accounts payable, accounts receivable, payroll, business licensing, liquor licensing, parking permits, cigarette tax and motel tax collection, fixed asset management, financial reporting, grant management, financial software and technology administration, budget preparation, procurement and investment management for the City.

In addition to the financial operations of the City the Finance Division provides organizational support in the areas of human resources and risk management. Functions include employee relations, personnel administration, worker's compensation, benefits and compensation, risk analysis, managing claims through a third party administrator, and loss control.

The IT division is a partnership with the managed services provider, Forward Slash (FST). FST is to manage hardware and general software systems that support the integrated IT applications. This includes computer services, training, upgrades, network and remote access for all City Departments.

GENERAL FUND

Finance Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-054-101.00	Salary & Wages- Full time	366,735	321,748	348,000	289,200	300,750
01/ 5-054-102.00	Salary & Wages- Part time	12,332	3,554	0	0	0
01/ 5-054-103.00	Salary & Wages- Overtime	307	0	0	1,113	500
01/ 5-054-108.00	Empl. Bene.- FICA	26,668	22,596	24,500	19,750	22,500
01/ 5-054-109.00	Empl. Bene.- LAGERS	30,413	26,800	29,000	22,750	25,000
01/ 5-054-112.00	Empl. Bene. - Life/Disability	1,233	1,232	1,200	1,075	1,200
01/ 5-054-113.00	Empl. Bene - Health Insurance	37,307	46,881	48,000	44,600	55,000
01/ 5-054-114.00	Empl. Bene.- Unemployment	0	0	0	0	0
01/ 5-054-115.00	Empl. Bene - Cellphone Stipend	1,361	950	1,200	600	600
		476,355	423,760	451,900	379,088	405,550
Supplies & Bldg. Maintenance						
01/ 5-054-219.00	Computer Supplies	3,004	1,134	3,000	0	0
01/ 5-054-220.00	Office/Building Supplies	12,387	6,670	7,500	7,000	7,500
01/ 5-054-221.00	Postage	5,436	5,704	5,800	5,400	5,800
01/ 5-054-222.00	Telephone	3,100	2,517	2,500	0	0
		23,928	16,025	18,800	12,400	13,300
Services						
01/ 5-054-325.00	Advertising	1,133	738	1,200	1,400	1,000
01/ 5-054-326.00	Insurance	19,626	24,103	23,950	17,825	19,100
01/ 5-054-327.00	Subscriptions & Dues	452	3,212	2,000	0	1,000
01/ 5-054-331.00	Professional/Contractual	149,663	201,593	250,000	225,000	250,000
01/ 5-054-332.00	Travel/Meetings	0	241	500	320	500
01/ 5-054-333.00	Training	0	217	500	0	500
01/ 5-054-340.00	Miscellaneous	15	0	0	0	0
01/ 5-054-341.00	Credit Card Fees	13,218	13,500	12,500	18,000	20,000
01/ 5-054-360.00	Technology Services	0	0	8,610	20,000	25,000
		184,107	243,603	299,260	282,545	317,100
Maintenance & Improvements						
01/ 5-054-441.00	Small Tools	1,100	219	250	250	250
01/ 5-054-442.00	Equipment Repairs and Maintenance	156	0	100	0	100
01/ 5-054-444.00	Machine Maintenance	0	0	50	0	0
		1,256	219	400	250	350
Capital Expenditures						
01/ 5-054-560.00	Equipment	18,719	8,838	18,200	0	0
01/ 5-054-562.00	Lease/Purchase	2,938	2,918	3,925	3,000	3,200
01/ 5-054-563.00	Building & Grounds	0	0	0	0	0
		21,658	11,756	22,125	3,000	3,200
TOTAL FINANCE EXPENDITURES		707,303	695,362	792,485	677,283	739,500

LEGAL SERVICES DIVISION

The Legal Services Division of the General Fund covers the salary of the elected City Prosecutor (\$28,000/year) as well as the contracted services for the City Counselor. Legal services include prosecution of all municipal violations through both the Municipal Court and those cases referred to Circuit Court. City Counselor services are contracted every three years and includes an hourly rate for Council Meetings and consultation and additional charges for litigation and defense. The City retained legal counsel from outside of Phelps County for the first time with the Lauber Law Firm from Lee's Summit, MO (Jefferson City Office). Legal fees are estimated at \$60,000 – 70,000. In a few instances the City contracts for additional legal services for specialized services for specific legal situations.

GENERAL FUND

Legal Services Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-055-102.00	Salary & Wages- Part time	28,075	28,151	28,075	28,000	28,000
01/ 5-055-108.00	Empl. Bene.- FICA	2,148	2,154	2,150	2,130	2,150
		30,223	30,304	30,225	30,130	30,150
Supplies & Bldg. Maintenance						
01/ 5-055-220.00	Supplies & Materials	0	0	0	0	0
		0	0	0	0	0
Services						
01/ 5-055-325.00	Advertising	0	0	0	0	0
01/ 5-055-326.00	Insurance	1,667	1,592	1,550	575	625
01/ 5-055-327.00	Subscriptions/Dues	0	0	0	0	0
01/ 5-055-330.00	Other Legal	4,553	788	2,000	1,000	1,500
01/ 5-055-331.00	Professional/Contractual	31,200	42,757	65,000	63,000	65,000
01/ 5-055-332.00	Travel	0	227	0	0	0
01/ 5-055-333.00	Training	0	400	0	0	0
01/ 5-055-340.00	Misc. Expense	0	0	0	0	0
01/ 5-055-360.00	Technology Services	0	0	30	0	0
		37,420	45,763	68,580	64,575	67,125
TOTAL LEGAL SERVICES EXPENDITURES		67,643	76,068	98,805	94,705	97,275

MUNICIPAL COURT DIVISION

The Municipal Court Division is responsible for processing cases and citations issued by the Rolla Police Department. This also includes collecting all fines and costs, tracking unsupervised probation requirements, and filing monthly reports with the City and State. The City Prosecutor position is funded out of the Legal Division of the General Fund, but the elected Municipal Judge and 2 court clerks are funded from this Division. The Judge receives an annual compensation of \$15,000 to dispense justice and to oversee the municipal court.

Municipal Court processed a total of 883 cases (not including parking tickets) during the 12-month period ending September 30, 2024. This resulted in 397 guilty pleas (to include written & court trial guilty pleas) and 254 “nolled” or deemed “not guilty”. There were 168 “change of Judge requests” granted, this is due to the City Prosecutor being elected as Judge in April 2024. In addition, 3,148 parking tickets were filed with 3,086 cases disposed. Also, there was 1 case certified to county for a trial de novo and 7 cases dismissed upon the notification of the death of defendant.

Municipal Court costs approximately \$170,000 to operate and generates between \$125,000 – 225,000 in total court fines (split to general revenues and the State of MO for crime victim, police training, and domestic violence programs) depending on the activities by the Rolla PD and the discretion used by the City Prosecutor and Judge. There was a significant decrease in the filing and disposing of parking tickets in FY 2025 as the position of RPD parking officer has been vacant for much of the year.

Court Cases Filed/Parking Tickets

	<u>Cases Filed</u>	<u>Parking Tickets</u>	<u>Court Revenues</u>
10/2020 – 9/2021	1,113	1,172	\$155,377
10/2021 – 9/2022	796	2,554	\$172,150
10/2022 – 9/2023	764	3,142	\$148,094
10/2023 – 9/2024	883	3,148	\$151.135
10/2024 – 8/2025 (11mos)	1198	1, 307	\$151, 942

GENERAL FUND

Municipal Court Expenditures

ACCOUNT TITLE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 PROPOSED
Personnel					
Salary & Wages- Full time	70,894	70,193	88,000	81,275	96,000
Salary & Wages- Part time	22,714	24,555	15,000	21,000	15,000
Salary & Wages- Overtime	0	908	250	750	500
Empl. Bene.- FICA	6,545	6,594	7,600	7,000	8,300
Empl. Bene.- LAGERS	4,958	4,367	7,500	6,000	9,600
Empl. Bene. - Life/Disability	353	316	425	300	450
Empl. Bene. - Health Insurance	9,971	10,899	14,000	18,000	22,500
Empl. Bene. - Unemployment	0	0	0	0	0
	115,435	117,833	132,775	134,325	152,350
Supplies & Bldg. Maintenance					
Supplies & Materials	2,256	3,505	2,600	2,800	3,000
Postage	1,490	1,303	1,400	1,500	1,550
Telephone	830	737	0	0	0
	4,576	5,544	4,000	4,300	4,550
Services					
Advertising/Public Relations	88	97	100	160	100
Insurance	4,210	5,617	5,625	5,600	6,000
Subscriptions & Dues	213	360	350	350	350
Professional/Contractual	2,055	0	1,000	1,000	1,000
Travel/Meetings	2,124	705	250	100	200
Training	106	0	200	100	200
Rent	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Techology Services	0	0	4,330	3,000	4,500
	8,796	6,778	11,855	10,310	12,350
Maintenance & Improvements					
Equipment Repairs & Mntc.	74	0	50	50	0
Machine Maintenance	0	0	50	50	0
	74	0	100	100	0
Capital Expenditures					
Equipment	1,098	1,164	0	0	0
Lease/Purchase	2,668	2,527	2,700	2,600	2,700
Building & Grounds	0	0	0	0	0
Total Capital Expenditures	3,766	3,691	2,700	2,600	2,700
TOTAL MUNICIPAL COURT EXPENDITURES	132,648	133,846	151,430	151,635	171,950

ROLLA POLICE DEPARTMENT CENTRAL COMMUNICATIONS DIVISION

Central Communications is a division of the Rolla Police Department and serves as the public safety answering point for a county-wide Enhanced 911 System, the result of the 1994 merger between the City of Rolla and Phelps County Commission. Responsibilities include answering business and 911 phones, dispatching services for 15 agencies, and maintaining computer data in the in-house system as well as the statewide computer system. The Central Communications Division employs 12 Emergency Communications Officers, 1 part-time Emergency Communications Officer, 4 Communications Supervisors, 1 Training Coordinator, 1 Operations Assistant and 1 Communications Chief.

Historically, this division's budget was supplemented by two contracts with the Phelps County Commission, one for a portion of the personnel, equipment and operating costs of 911 throughout the County, and one for a portion of the personnel, equipment and operating costs of county-wide dispatch services. Since the passage of a one-quarter cent sales tax in April 2010, the funding for this division has transitioned to the sales tax funding source. The Phelps County Emergency Services Board (PCESB) manages and administers this fund, which was established to fund 100% of the cost of 911 AND dispatching services for Phelps County. The PCESB contracts with the City of Rolla to maintain an operational communication center.

GENERAL FUND

Central Communications/E-911 Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-2026 APPROVED
Personnel						
01/ 5-059-101.00	Salary & Wages - Full time	740,186	872,488	923,000	903,000	940,500
01/ 5-059-102.00	Salary & Wages - Part time	34,591	18,811	20,000	19,000	30,000
01/ 5-059-103.00	Salary & Wages - Overtime	111,040	106,216	115,000	126,000	122,000
01/ 5-059-104.00	Salary & Wages - Grants	-	-	0	0	0
01/ 5-059-108.00	Empl. Bene. - FICA	63,829	71,706	76,000	75,600	78,600
01/ 5-059-109.00	Empl. Bene. - LAGERS	70,220	77,757	83,000	111,000	130,000
01/ 5-059-112.00	Empl. Bene. - Life/Disability	3,283	3,961	4,200	3,520	4,200
01/ 5-059-113.00	Empl. Bene. - Health Insurance	59,717	97,357	92,000	160,500	175,000
01/ 5-059-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
01/ 5-059-115.00	Empl. Bene. - Cell Phone Stipend	1930	5447	5,500	4,800	5,500
		1,084,797	1,253,742	1,318,700	1,403,420	1,485,800
Supplies & Bldg. Maintenance						
01/ 5-059-220.00	Office/Building Supplies	1,954	2,571	4,000	3,920	4,000
01/ 5-059-221.00	Postage	34	43	50	50	50
01/ 5-059-223.00	Telephone	79,281	79,400	61,150	65,250	67,000
01/ 5-059-224.00	Utilities	13,848	13,227	14,500	14,300	15,000
		95,116	95,241	79,700	83,520	86,050
Services						
01/ 5-059-325.00	Advertising	65	252	1,200	800	800
01/ 5-059-326.00	Insurance	52,260	65,996	66,200	57,100	61,100
01/ 5-059-327.00	Subscriptions & Dues	10,527	9,307	66,610	46,800	69,250
01/ 5-059-331.00	Professional/Contractual	7,947	5,778	20,560	17,700	17,700
01/ 5-059-332.00	Travel/Meetings	12,320	9,648	13,000	10,000	13,000
01/ 5-059-333.00	Training	7,835	5,196	12,000	12,000	12,000
01/ 5-059-335.00	Rent	1,740	1,845	2,160	2,160	2,160
01/ 5-059-339.00	Uniforms & Access	2,306	3,557	4,000	4,000	4,000
01/ 5-059-360.00	Technology Services	-	-	38,770	55,000	58,000
		95,001	101,580	224,500	205,560	238,010
Maintenance & Improvements						
01/ 5-059-434.00	Petroleum Products	1,356	1,403	1,575	1,400	1,465
01/ 5-059-441.00	Small Tools	3,613	14,108	3,900	3,810	4,500
01/ 5-059-442.00	Equipment Rep. & Mntc.	1,154	3,580	2,500	1,500	2,500
01/ 5-059-443.00	Vehicle Rep. & Mntc.	1,648	961	1,650	300	1,500
01/ 5-059-444.00	Machine Maintenance	11,952	20,499	0	-	0
01/ 5-059-445.00	Building Repairs & Maint.	248	960	0	-	0
		19,970	41,511	9,625	7,010	9,965
Capital Expenditures						
01/ 5-059-560.00	Equipment	3,057	-	0	-	0
01/ 5-059-561.00	Vehicles	44,698	-	0	-	0
01/ 5-059-562.00	Lease/Purchase	744	708	900	720	5,550
01/ 5-059-563.00	Building & Grounds	-	560	0	-	0
01/ 5-059-564.00	Grants & Donations Expense	-	-	250	-	250
		48,498	1,268	1,150	720	5,800
TOTAL 911 EXPENDITURES		1,343,382	1,493,342	1,633,675	1,700,230	1,825,625

ROLLA POLICE DEPARTMENT ANIMAL CONTROL DIVISION

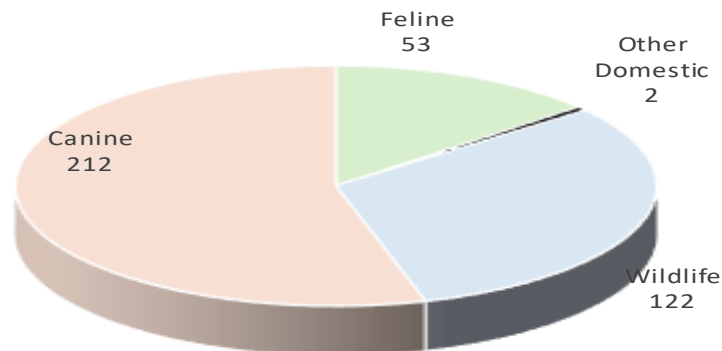
The City of Rolla Animal Shelter is a division of the Rolla Police Department and is responsible for the effective control of stray, abandoned and unwanted small animals within the City. It employs 3 full-time Animal Control Officers. The Shelter is open to the public, manpower permitting, from 12:00 – 4:00, Monday through Saturday.

Animals are not allowed to run at large within the Rolla City limits, and pets must be vaccinated against rabies once a year. Impounded animals that remain unclaimed after five days will be adopted or transferred to a rescue group.

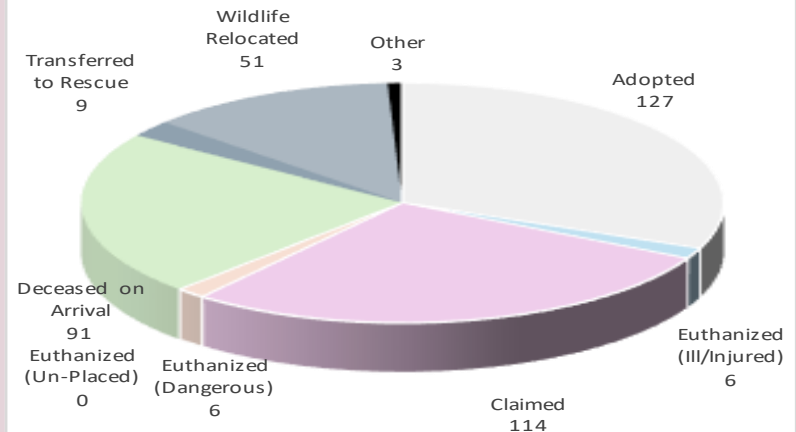
In 2024, the Rolla Animal Control impounded 389 animals, 122 of which were wildlife and 267 domestic; 127 were adopted/rescued; 114 were claimed; 12 were euthanized due to illness, injury, or danger to others; 0 were euthanized due to a lack of placement. While the Rolla Animal Control is not a humane society, they do make every effort possible to find good homes for the animals. There were 9 animals transferred to a rescue group this past year.

Revenues are obtained primarily through adoption fees and donations. There are no significant purchases this year.

Animals Impounded: 389



Animals Disposed: 407



GENERAL FUND

Animal Control Expenditures

36

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-060-101.00	Salary & Wages - Full time	93,027	95,664	100,000	88,700	102,000
01/ 5-060-102.00	Salary & Wages - Part time	-	-	-	-	-
01/ 5-060-103.00	Salary & Wages - Overtime	50	2,291	2,000	400	700
01/ 5-060-104.00	Salary & Wages - Call Back	-	305	400	-	-
01/ 5-060-108.00	Empl. Bene. - FICA	6,940	7,279	7,700	6,450	7,700
01/ 5-060-109.00	Empl. Bene. - LAGERS	8,794	7,075	9,000	8,150	8,600
01/ 5-060-112.00	Empl. Bene. - Life / Disability	563	657	600	500	550
01/ 5-060-113.00	Empl. Bene. - Health Insurance	4,125	7,242	13,000	17,300	22,000
01/ 5-060-114.00	Empl. Bene. - Unemployment	-	-	-	-	-
01/ 5-060-115.00	Empl. Bene. - Cell Phone Stipend	905	850	900	900	900
		114,406	121,363	133,600	122,400	142,450
Supplies & Bldg. Maintenance						
01/ 5-060-220.00	Office/Building Supplies	2,000	1,877	2,000	2,709	3,000
01/ 5-060-221.00	Postage	1	-	50	10	50
01/ 5-060-222.00	Telephone	1,014	1,200	0	0	0
01/ 5-060-224.00	Utilities	6,527	5,203	6,250	6,400	9,000
		9,541	8,280	8,300	9,119	12,050
Services						
01/ 5-060-325.00	Advertising	222	181	250	150	250
01/ 5-060-326.00	Insurance	6,657	11,674	11,950	10,850	11,600
01/ 5-060-327.00	Subscriptions & Dues	1540	315	750	525	550
01/ 5-060-331.00	Professional/Contractual	34,937	5,994	4,200	4,200	4,600
01/ 5-060-332.00	Travel/Meetings	-	-	1,000	500	500
01/ 5-060-333.00	Training	-	-	1,000	0	1,000
01/ 5-060-339.00	Uniform Services	685	954	2,000	0	1,500
01/ 5-060-340.00	Miscellaneous Expense	-	-	0	0	250
01/ 5-060-360.00	Technology Services	-	-	6,450	10,000	12,000
		44,041	19,117	27,600	26,225	32,250
Maintenance & Improvements						
01/ 5-060-434.00	Petroleum Products	4,534	3,208	3,450	2,500	2,500
01/ 5-060-441.00	Small Tools	560	327	300	465	1,000
01/ 5-060-442.00	Equipment Repairs & Mntc.	-	75	400	0	250
01/ 5-060-443.00	Vehicle Repairs & Mntc.	1,184	3,262	3,000	360	2,000
01/ 5-060-444.00	Machine Maintenance	-	-	-	-	-
01/ 5-060-445.00	Building Repairs & Maint.	834	852	2,250	615	2,000
		7,111	7,724	9,400	3,940	7,750
Capital Expenditures						
01/ 5-060-560.00	Equipment	2,588	5,851	0	0	0
01/ 5-060-561.00	Vehicles	43,230	49,917	-	-	-
01/ 5-060-562.00	Lease Purchases	85	344	360	200	325
01/ 5-060-563.00	Building & Grounds	36,394	60	250,000	285,000	50,000
01/ 5-060-564.00	Grant Expense	2,831	1,630	2,500	1,000	2,000
		85,129	57,801	252,860	286,200	52,325
Use Tax Expenditures						
01/ 5-060-701.00	Use Tax Salaries	19,015	25,382	20,000	32,200	42,000
01/ 5-060-703.00	Use Tax OT	3	344	550	160	400
01/ 5-060-704.00	Use Tax Call Back	-	91	100	-	100
01/ 5-060-708.00	Use Tax FICA	1,442	1,922	1,675	2,400	2,200
01/ 5-060-709.00	Use Tax Lagers	1,780	1,701	1,850	2,750	2,200
01/ 5-060-760.00	Use Tax Equipment	-	-	-	-	30,000
01/ 5-060-761.00	Use Tax Vehicle	-	-	-	-	-
01/ 5-060-762.00	Use Tax Lease Purchase	-	-	-	-	-
01/ 5-060-763.00	Use Tax Building & Grounds	-	-	-	-	100,000
		22,239	29,439	24,175	37,510	176,900
TOTAL ANIMAL SHELTER EXPENDITURES		282,467	243,724	455,935	485,394	423,725

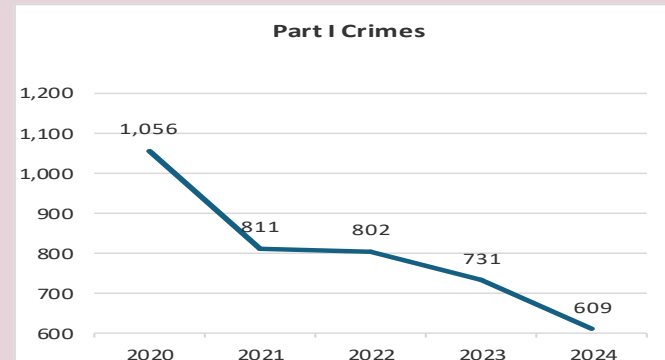
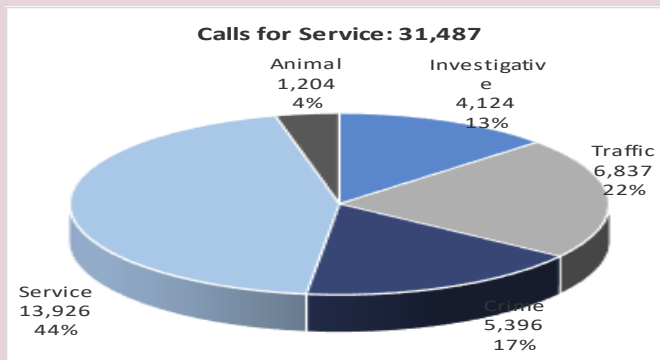
The Rolla Police Department is a full-service police organization concerned with the prevention and suppression of crime, the protection of life and property, the apprehension and assistance in the prosecution of offenders, the preservation of peace, the regulation of vehicle traffic, the prevention of traffic accidents and the recovery and return of lost and stolen property. Thirty-seven (37) sworn officers work full-time to accomplish this goal. Additionally, the department employs one (1) part-time and seven (7) full-time civilian employees in records, administration, maintenance, and parking enforcement. The Rolla Police Department has a Reserve Officer component made up of certified officers who assist, on a limited basis, in various aspects of the overall Department function.

The Rolla Police Department focuses on reducing serious criminal activity, such as violent crime, drugs and thefts, in an effort to prevent these types of criminals from flourishing in our community. Our Housing Officer is an asset in specific areas which are more vulnerable to criminal activity. In conjunction with the Rolla Area Drug Enforcement (RADE) Task Force, a narcotics officer works full-time to reduce the use and sales of illegal narcotics which are often accompanied by violence in our community. We continually seek to develop proactive ideas and strategies through partnerships with community members and local government.

All our officers are trained in Crisis Intervention through a 40-hour course that stresses de-escalation and educates first responders on mental illness and community resources. In partnership with the South Central CIT Council, we work to connect people in crisis with the most appropriate resources.

The Volunteers In Police Service (VIPS) program continues to be a successful public relations tool, as well as a way to alleviate some of the time-consuming responsibilities that take away from the officers' overall effectiveness in proactive efforts and follow-ups. VIPS volunteers contribute by providing funeral escorts, clerical support, database management entry, traffic control, PR programs, etc.

Significant expenditures for this year's budget include new vehicles, radars, ballistic vests, polygraph instrument, and handguns which are reflected on the Vehicle/Equipment Replacement Schedule. SWAT equipment, and department security upgrades. The Police budget is offset by a variety of revenues, the most substantial of which are: an agreement with the Rolla Public Schools to supplement the salaries of the three School Resource Officers and contribute toward the VIPS program; a contract with the Rolla Housing Authority for a portion of the cost of an additional officer; miscellaneous traffic enforcement and equipment grants; and reimbursements from the Phelps County Emergency Services Board for their portion of the costs of telephones/utilities related to the operation of the 911 center.



GENERAL FUND

Police Department Expenditures

38

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-061-101.00	Salary & Wages- Full time	2,019,540	2,088,652	2,281,600	2,190,000	2,328,000
01/ 5-061-102.00	Salary & Wages- Part time	59,853	54,325	25,000	15,000	28,000
01/ 5-061-103.00	Salary & Wages- Overtime	166,157	202,849	175,000	182,000	200,000
01/ 5-061-104.00	Salary & Wages- Grants/Extra Duty	1,453	26,745	25,000	31,000	29,500
01/ 5-061-108.00	Empl. Bene.- FICA	157,869	167,428	186,000	172,000	179,000
01/ 5-061-109.00	Empl. Bene.- LAGERS	192,461	188,908	235,000	220,000	244,000
01/ 5-061-112.00	Empl. Bene. - Life/Disability	9,746	9,762	10,200	9,000	10,000
01/ 5-061-113.00	Empl. Bene. - Health Insurance	363,211	416,401	480,000	700,000	725,000
01/ 5-061-114.00	Empl. Bene. - Unemployment	1,362	1,294	500	700	750
01/ 5-061-115.00	Empl. Bene - Cellphone Stipend	7,474	7,100	8,000	8,000	10,500
		2,979,125	3,163,464	3,426,300	3,527,700	3,754,750
Supplies & Bldg. Maintenance						
01/ 5-061-220.00	Office/Building Supplies	20,283	18,219	22,825	22,825	23,275
01/ 5-061-221.00	Postage	378	728	650	534	650
01/ 5-061-222.00	Telephone	24,274	24,276	14,000	22,670	23,000
01/ 5-061-224.00	Utilities	24,848	24,098	25,700	23,975	24,500
		69,784	67,321	63,175	70,004	71,425
Services						
01/ 5-061-325.00	Advertising	292	751	2,000	475	750
01/ 5-061-326.00	Insurance	170,680	275,685	278,250	218,250	233,500
01/ 5-061-327.00	Subscriptions & Dues	15,046	34,135	33,200	32,265	38,300
01/ 5-061-330.00	Legal	3,500	500	0	0	0
01/ 5-061-331.00	Professional/Contractual	28,532	40,417	38,500	29,975	32,825
01/ 5-061-332.00	Travel/Meetings	15,823	28,543	35,500	32,500	30,000
01/ 5-061-333.00	Civilian Training	159	179	2,000	250	2,000
01/ 5-061-335.00	Rent	0	0	0	0	0
01/ 5-061-337.00	Police Training	16,776	43,122	35,200	46,000	55,000
01/ 5-061-339.00	Uniform & Accessories	32,049	37,511	36,000	39,950	40,700
01/ 5-061-340.00	Miscellaneous Expenses	420	278	1,000	1,000	1,000
01/ 5-061-341.00	Credit Card	0	162	500	50	250
01/ 5-061-360.00	Technology Services	0	0	90,830	110,000	110,000
01/ 5-061-620.00	Evidence Fund Expenses	0	0	0	0	0
		283,277	461,282	552,980	510,715	544,325
Maintenance & Improvements						
01/ 5-061-434.00	Petroleum Products	106,463	105,898	105,000	106,000	110,000
01/ 5-061-440.00	Munitions	21,301	21,980	22,500	22,500	26,500
01/ 5-061-441.00	Small Tools	7,151	6,187	7,800	7,800	8,050
01/ 5-061-442.00	Equipment Repairs & Mntc.	3,889	1,807	2,500	2,075	4,400
01/ 5-061-443.00	Vehicle Repairs & Mntc.	98,517	99,730	70,000	80,000	82,000
01/ 5-061-444.00	Machine Maintenance	38,834	33,795	45,300	45,520	45,600
01/ 5-061-445.00	Building & Grounds Repairs & Maint.	14,294	18,774	20,000	26,825	28,500
01/ 5-061-450.00	Support of Prisoners	14,680	8,525	12,000	11,900	12,500
		305,130	296,696	285,100	302,620	317,550
Capital Expenditures						
01/ 5-061-560.00	Equipment	67,540	59,228	47,100	38,000	65,000
01/ 5-061-561.00	Vehicles	481,679	502,580	381,500	300,000	392,500
01/ 5-061-562.00	Lease Purchase	98,287	54,975	53,800	53,175	53,800
01/ 5-061-563.00	Building & Grounds	0	9,586	15,000	17,000	20,000
01/ 5-061-564.00	Grant Expense	16,302	18,604	15,000	31,250	15,000
01/ 5-061-566.00	Seizures & Forfeitures	4,000	2,353	2,000	0	5,000
01/ 5-061-567.00	Seizures & Forfeitures - Taskforce	532,680	26,164	16,500	11,500	2,000
		1,200,487	673,491	530,900	450,925	553,300
Use Tax Expenditures						
01/ 5-061-701.00	Use Tax Salaries	317,757	397,935	405,000	418,000	484,000
01/ 5-061-703.00	Use Tax OT	29,601	38,379	42,500	37,000	42,500
01/ 5-061-708.00	Use Tax FICA	24,586	30,895	31,800	33,300	39,000
01/ 5-061-709.00	Use Tax Lagers	31,085	34,068	36,600	39,000	45,000
01/ 5-061-731.00	Use Tax Professional /Contractual	-	-	-	3,425	2,750
01/ 5-061-760.00	Use Tax Equipment	-	-	35,500	35,450	16,000
01/ 5-061-761.00	Use Tax Vehicle	88,690	-	-	-	-
01/ 5-061-762.00	Use Tax Lease Purchase	38,498	39,062	39,100	39,425	40,000
01/ 5-061-763.00	Use Tax Building & Grounds	-	20,174	-	-	40,000
		530,218	560,513	590,500	605,600	709,250
TOTAL POLICE EXPENDITURES		5,368,020	5,222,766	5,448,955	5,467,564	5,950,600

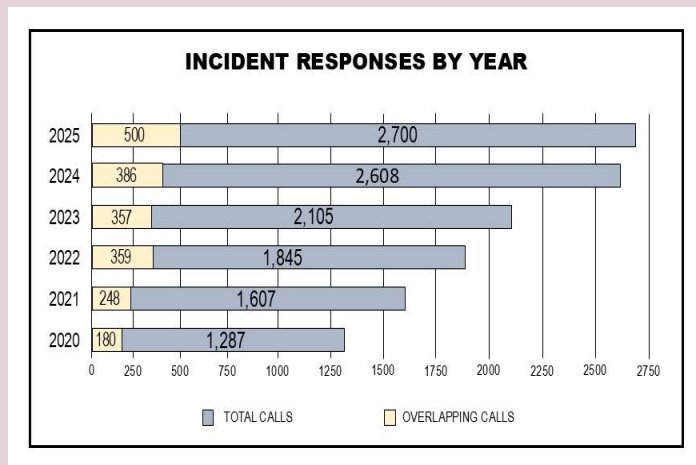
The City of Rolla Fire & Rescue is a Class 2 ISO rated fire department. Our mission is to protect the lives, property and environment of the citizens and visitors to the City of Rolla. This shall be accomplished through vigorous fire prevention, public education, fire suppression, training, and maximum use of available resources in the mitigation of all disasters.

With an operating budget of Just over 4 million dollars, while keeping our mission statement in mind, the 31 employees of the department respond to over 2,600 emergencies yearly throughout the City of Rolla while providing over 1,100 fire inspections of local businesses. In addition to inspections, fire administration provides plan review and technical services for new construction projects to include local commercial properties, educational projects, and healthcare facilities. This inspection process also includes a safety review of all fraternities and sororities within the Missouri S & T System.

In addition to emergency services, the department provides fire prevention activities and materials to over 1,800 students each year. Additionally, the department installs and inspects child safety seats through a national program.

After September 11, 2001, the Department of Homeland Security was formed. Through this initiative, the fire department has become an “All Hazard” response team within the State of Missouri. This response team has four primary functions: Hazardous Materials, Decontamination, Technical Rescue, Swift Water Rescue, and Interoperable Communications.

The following includes the City of Rolla Fire & Rescue’s historical call volume data for major call types for each given year. These range from calls for service, hazardous condition, rescue, emergency medical, good intent, false alarm/false call, severe weather/natural disaster, fires, and overpressure rupture/explosion. Overlapping calls are characterized as two or more calls at the same time. The last four months of 2025 are estimated.



GENERAL FUND

Fire Department Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-062-101.00	Salary & Wages- Full time	1,371,288	1,451,283	1,580,250	1,540,000	1,620,000
01/ 5-062-102.00	Salary & Wages- Part time	38,596	661	0	0	0
01/ 5-062-103.00	Salary & Wages- Overtime	140,592	174,600	175,875	165,000	180,000
01/ 5-062-104.00	Salary & Wages- Callback	3,643	3,647	5,250	10,500	8,000
01/ 5-062-108.00	Empl. Bene.- FICA	108,283	111,794	131,000	128,000	135,000
01/ 5-062-109.00	Empl. Bene.- LAGERS	218,848	212,394	258,000	245,000	259,000
01/ 5-062-112.00	Empl. Bene. - Life/Disability	6,813	7,218	7,300	7,500	7,500
01/ 5-062-113.00	Empl. Bene. - Health Insurance	307,888	378,997	430,000	600,000	625,000
01/ 5-062-114.00	Empl. Bene.- Unemployment	0	0	0	0	0
01/ 5-062-115.00	Empl. Bene - Cellphone Stipend	1,911	2,300	2,400	2,400	2,400
		2,197,862	2,342,894	2,590,075	2,698,400	2,836,900
Supplies & Building Maintenance						
01/ 5-062-218.00	Medical Supplies	0	5,751	8,500	8,000	8,500
01/ 5-062-220.00	Office/Building Supplies	14,927	14,594	13,500	13,500	13,900
01/ 5-062-221.00	Postage	182	74	200	100	150
01/ 5-062-222.00	Telephone	18,382	19,765	9,800	9,800	10,000
01/ 5-062-224.00	Utilities	26,477	23,566	27,000	26,000	27,000
		59,968	63,750	59,000	57,400	59,550
Services						
01/ 5-062-325.00	Advertising/Public Relations	7,287	5,317	6,700	6,700	7,000
01/ 5-062-326.00	Insurance	139,036	174,601	178,150	197,970	211,800
01/ 5-062-327.00	Subscriptions & Dues	1,013	3,959	3,500	3,598	3,700
01/ 5-062-330.00	Legal	0	0	2,500	2,500	5,000
01/ 5-062-331.00	Professional/Contractual	38,543	69,895	56,400	60,000	66,000
01/ 5-062-332.00	Travel/Meetings	6,361	7,542	10,000	10,000	12,000
01/ 5-062-333.00	Training	5,803	12,848	14,000	14,000	18,000
01/ 5-062-339.00	Uniform Services	19,808	18,221	21,000	21,000	22,000
01/ 5-062-340.00	Miscellaneous	0	486	0	0	600
01/ 5-062-360.00	Technology Services	0	0	66,730	70,000	70,000
		217,852	292,870	358,980	385,768	416,100
Maintenance & Improvements						
01/ 5-062-434.00	Petroleum Products	32,298	33,392	36,000	34,000	36,000
01/ 5-062-441.00	Small Tools	20,843	20,690	25,000	25,000	25,750
01/ 5-062-442.00	Equipment Repairs & Mntc.	12,507	19,314	20,000	19,000	20,000
01/ 5-062-443.00	Vehicle Repairs & Mntc.	96,533	80,533	85,000	102,000	105,000
01/ 5-062-444.00	Machine Maintenance	1,445	2,103	1,700	1,700	8,100
01/ 5-062-446.00	Building Repair & Maint.	10,933	6,492	9,000	10,000	10,000
01/ 5-062-447.00	Training Site Repair & Maint	3,692	6,402	15,000	9,000	10,000
01/ 5-062-490.00	Turnout Gear Expense	28,664	14,776	17,000	19,000	80,000
01/ 5-062-499.00	Emergency Preparedness	6,691	14,482	8,000	8,000	8,500
		213,606	198,184	216,700	227,700	303,350
Capital Improvements						
01/ 5-062-560.00	Equipment	109,304	61,356	59,000	59,000	48,000
01/ 5-062-561.00	Vehicles	958,577	0	0	0	0
01/ 5-062-562.00	Lease/Purchase	155,016	278,779	280,000	280,000	280,000
01/ 5-062-563.00	Building & Grounds	5,535	7,224	15,000	25,900	15,500
01/ 5-062-564.00	Grant Expense	112,735	40,564	70,000	97,900	45,000
		1,341,167	387,924	424,000	462,800	388,500
Use Tax Expenditures						
01/ 5-062-701.00	Use Tax Salaries	232,155	328,495	350,000	350,000	364,000
01/ 5-062-703.00	Use Tax OT	23,562	33,249	36,500	31,000	32,500
01/ 5-062-704.00	Use Tax Call Back	607	708	1,000	-	6,000
01/ 5-062-708.00	Use Tax FICA	17,714	25,637	26,750	26,500	29,000
01/ 5-062-709.00	Use Tax Lagers	37,188	50,915	55,000	54,000	57,250
01/ 5-062-760.00	Use Tax Equipment	-	1,800	29,000	29,000	37,000
01/ 5-062-761.00	Use Tax Vehicle	64,373	54,652	30,000	8,465	150,000
01/ 5-062-762.00	Use Tax Lease Purchases	-	-	-	-	-
01/ 5-062-763.00	Use Tax Building & Grounds	-	-	40,000	-	60,000
		375,598	495,456	568,250	498,965	735,750
TOTAL FIRE DEPART EXPENDITURES		4,406,053	3,781,078	4,217,005	4,331,033	4,740,150

GENERAL FUND

Building Services Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-071-101.00	Salary & Wages- Full time	15,190	15,633	16,275	16,500	17,160
01/ 5-071-102.00	Salary & Wages- Part time	66	369	0	100	100
01/ 5-071-103.00	Salary & Wages- OT	23	0	0	0	0
01/ 5-071-108.00	Empl. Bene.- FICA	863	1,109	1,300	1,250	1,300
01/ 5-071-109.00	Empl. Bene.- LAGERS	556	606	1,600	1,675	1,850
01/ 5-071-112.00	Empl.Bene. - Life/Disability	77	67	100	75	100
01/ 5-071-113.00	Empl. Bene. - Health Insurance	10,313	2,382	3,500	3,950	4,250
01/ 5-071-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
		27,088	20,166	22,775	23,550	24,760
Supplies & Bldg. Maintenance						
01/ 5-071-220.00	Supplies & Materials	4,995	3,491	4,200	3,200	4,000
01/ 5-071-224.00	Utilities	31,511	35,101	35,000	34,000	36,000
		36,507	38,592	39,200	37,200	40,000
Services						
01/ 5-071-325.00	Advertising	50	0	0	0	0
01/ 5-071-326.00	Insurance	7,938	18,171	19,475	19,925	21,320
01/ 5-071-331.00	Professional/Contractual	14,774	15,396	15,500	15,500	17,000
01/ 5-071-339.00	Uniform Services	0	0	0	0	0
01/ 5-071-360.00	Technology Services	0	0	1,080	1,080	1,200
		22,762	33,566	36,055	36,505	39,520
Maintenance & Improvements						
01/ 5-071-441.00	Small Tools	15	0	100	0	100
01/ 5-071-442.00	Equipment Repair & Maint	5,542	7,198	7,000	45,000	30,000
01/ 5-071-445.00	Building Repair & Maint	1,829	14,881	8,000	9,000	10,000
		7,387	22,080	15,100	54,000	40,100
Capital Expenditures						
01/ 5-071-560.00	Equipment	5,095	48	2,000	0	0
01/ 5-071-562.00	Lease Purchase	9,902	9,854	9,500	9,300	9,500
01/ 5-071-563.00	Building & Grounds	1,860	767	2,000	0	45,000
		16,857	10,669	13,500	9,300	54,500
TOTAL BLDG. SERVICES EXPENDITURES		110,599	125,073	126,630	160,555	198,880

The Community Development Department plays a key role in managing growth, safety, and quality of life in Rolla. With six full-time staff members, the department is responsible for zoning administration, long-range planning, permit review, inspections, and code enforcement.

Staff supports the Planning and Zoning Commission, Board of Adjustment, Development Review Committee, and Board of Building Appeals. Staff also participates in other local and regional committees and initiatives such as Meramec Region Planning Commission, American Planning Association, Missouri Association of Building Code Administrators and International Code Council.

As of August 2025, the department has processed 32 cases, including annexations, conditional use permits, rezonings, subdivisions, text amendments, vacations and variances. The Inspection Division performs approximately 7,000 inspections annually, covering residential and commercial construction, demolitions, signage, and MEP systems. Staff also conducts inspections prior to issuing business licenses.

Code enforcement staff conducts around 2,000 inspections per year, addressing property maintenance and nuisance violations, with over 400 notices of violation issued.

In spring 2025, an EF2 tornado damaged or destroyed 80 structures in Rolla. In response, the department waived permit and utility fees for 60 days to support recovery efforts.

Staff is currently developing a new Comprehensive Plan, scheduled for completion in fall 2025. The current plan was adopted in 1996 and updated in 2005. The department also continues to manage the Abandoned Property Registry, reducing the number of listed properties from 42 in 2021 to 21 as of June 2025, with several undergoing demolition or renovation.

The department will soon begin the adoption process for the 2024 International Building Codes in accordance with the City's six-year update requirement.

In order to improve customer service and efficiency, staff is implementing a new permit, code enforcement, and planning software system set to launch in December 2025. The new platform will allow residents, contractors and developers to apply for permits, submit planning applications, and report code-related concerns online.

	Year to date Oct.1-end of July	FY 24/25	FY 23/24	FY 22/23	FY 21/22
# of Permits	465	409	515	427	372
Construction costs	\$41,745,360	\$38,604,308	\$27,683,224	\$28,072,419	\$16,208,965
# of inspections	5286	7472	6743	8711	6920

GENERAL FUND

Community Development Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
01/ 5-079-101.00	Salary & Wages- Full time	358,087	318,557	391,400	380,000	440,000
01/ 5-079-102.00	Salary & Wages- Part time	2,341	11,620	0	0	0
01/ 5-079-103.00	Salary & Wages- Overtime	65	261	0	2,985	0
01/ 5-079-108.00	Empl. Bene.- FICA	26,321	23,866	29,400	28,000	33,000
01/ 5-079-109.00	Empl. Bene.- LAGERS	34,393	24,830	36,300	36,000	42,000
01/ 5-079-112.00	Empl. Bene. - Life/Disability	1,419	1,204	1,700	1,700	2,200
01/ 5-079-113.00	Empl. Bene. - Health Insurance	27,205	31,254	50,000	67,000	75,000
01/ 5-079-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
01/ 5-079-115.00	Empl. Bene - Cellphone Stipend	1,811	1,750	1,800	1,800	2,100
		451,643	413,342	510,600	517,485	594,300
Supplies & Bldg. Maintenance						
01/ 5-079-220.00	Office /Bldg. Supplies	1,217	4,127	7,500	7,500	1,500
01/ 5-079-221.00	Postage	1,635	667	800	800	800
01/ 5-079-222.00	Telephone	4,220	3,675	0	1,000	0
		7,072	8,469	8,300	9,300	2,300
Services						
01/ 5-079-325.00	Advertising	2,770	1,660	2,100	2,800	2,800
01/ 5-079-326.00	Insurance	19,024	25,895	25,875	21,600	23,125
01/ 5-079-327.00	Subscriptions & Dues	1,181	1,183	1,500	1,685	1,500
01/ 5-079-330.00	Legal (Recording Fees)	2,126	572	500	800	800
01/ 5-079-331.00	Professional/Contractual	9,535	14,526	52,500	55,000	30,000
01/ 5-079-332.00	Travel/Meetings	114	3,795	4,000	4,500	4,000
01/ 5-079-333.00	Training	6,991	2,494	2,000	2,000	2,000
01/ 5-079-339.00	Uniforms	0	0	0	0	600
01/ 5-079-340.00	Miscellaneous	0	0	0	0	0
01/ 5-079-360.00	Technology Services	0	0	12,920	12,920	18,920
		41,741	50,124	101,395	101,305	83,745
Maintenance & Improvements						
01/ 5-079-434.00	Petroleum Products	3,759	3,353	3,200	3,350	3,500
01/ 5-079-441.00	Small Tools	261	517	250	500	500
01/ 5-079-442.00	Equipment Repairs & Mntc.	93	0	100	0	100
01/ 5-079-443.00	Vehicle Repairs & Mntc.	1,307	918	750	750	900
01/ 5-079-444.00	Machine Maint.	0	0	0	0	0
01/ 5-079-445.00	Building Repairs & Mntc.	0	216	0	0	0
		5,421	5,005	4,300	4,600	5,000
Capital Expenditures						
01/ 5-079-560.00	Equipment	493	3,505	0	22	0
01/ 5-079-561.00	Vehicles	62,612	34,990	0	0	0
01/ 5-079-562.00	Lease Purchase	2,638	2,174	2,400	2,400	2,400
01/ 5-079-563.00	Building & Grounds	0	0	0	0	0
		65,743	40,669	2,400	2,422	2,400
TOTAL COMMUNITY DEV. EXPENDITURES		571,621	517,609	626,995	635,112	687,745

The Economic Development Division is predominately a contractual relationship between the City and the Rolla Regional Economic Commission that began in 2005. Prior to 2005 the City spent very little on economic development and relied predominately on the Rolla Community Development Corporation for the Community's economic development efforts. Following the formation of a Task Force in 2002 the City ventured into a true public-private partnership to fund a proactive economic development program. In 2005 the City pledged \$115,000 per year via Contract for Service but the budgeted amount for FY 2025 is \$45,000 (reduced over the years as the full-time position became a part-time position).

The primary initiatives in the Economic Development Division, primarily coordinated by City Administration with support from RREC and others, include: continued monitoring of the City's two TIF projects (Kohl's and Westside MarketPlace), Rolla IDA, Forum Plaza CID, Move Rolla TDD, Rolla's Enhanced Enterprise Zone (expires in 2035), Hartmann's Ch. 100 tax exempt financing, and the Chapter 353 Redevelopment Project – Rolla Apartments.

GENERAL FUND

Economic Development Expenditures

ACCOUNT TITLE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel					
01/ 5-080-101.00 Salary & Wages-Full Time	0	0	0	0	0
01/ 5-080-102.00 Salary & Wages-Part time	0	0	0	0	0
01/ 5-080-107.00 Salary & Wages-Car Allow	0	0	0	0	0
01/ 5-080-108.00 Empl. Bene.- FICA	0	0	0	0	0
01/ 5-080-114.00 Empl. Bene. - Unemployment	0	0	0	0	0
	0	0	0	0	0
Supplies & Bldg. Maintenance					
01/ 5-080-220.00 Office/Bldg. Supplies	0	0	0	0	0
01/ 5-080-221.00 Postage	0	0	25	80	50
01/ 5-080-222.00 Telephone	0	0	0	0	0
	0	0	25	80	50
Services					
01/ 5-080-325.00 Advertising	0	0	0	0	0
01/ 5-080-326.00 Insurance	0	0	0	0	0
01/ 5-080-327.00 Subscriptions & Dues	0	330	335	330	345
01/ 5-080-331.00 Professional/Contractual	60,039	66,059	60,000	53,000	50,000
01/ 5-080-332.00 Travel/Meetings	0	0	0	0	0
01/ 5-080-333.00 Training	0	0	0	0	0
	60,039	66,389	60,335	53,330	50,345
Capital Expenditures					
01/ 5-080-560.00 Equipment	0	0	0	0	0
01/ 5-080-563.00 Building & Grounds	0	0	0	0	0
01/ 5-080-565.00 Incubator	0	0	0	0	0
01/ 5-080-546.00 Land Acquisition	0	0	0	0	0
	0	0	0	0	0
TOTAL ECONOMIC DEV. EXPENDITURES	60,039	66,389	60,360	53,410	50,395

SEWER FUND

The Sewer Division is subdivided into two primary areas, collection and treatment. The division is staffed with seventeen individuals who perform various operation and maintenance activities at our three treatment plants as well as the cleaning and maintenance of our sewage collection system. This division's mission is unique from the standpoint that it operates 24-hours per day, 7 days a week, 365 days per year. Treatment takes place continually and a properly functioning sewer system is a constant necessity. Staff members are on call at all times to respond to emergencies, and necessary maintenance activities are performed on Saturdays, Sundays, and holidays.

Nine members are assigned to the treatment portion of the division. They operate and maintain three mechanical treatment plants and treat approximately 4.5 million gallons of wastewater per day. This division is fully supported by user fees. The Public Works Department is committed to protecting and enhancing our community's environment. We recently completed a \$24.5 million dollar plant upgrade to comply with new and future standards. But even with these improvements, new regulations will challenge us to continue to provide the community of Rolla with low cost quality water treatment.

Eight members are assigned to the collection system maintenance and operations section of the Wastewater Division and are committed to ensuring the efficient and sanitary movement of wastewater to the treatment facilities. The \$13 per month Service Availability Fee pays for the maintenance of the collection system. This year's budget request includes a \$1.00 per month increase in the service availability fee to \$14 due to rising material and equipment costs. They monitor over one hundred thirty-five (135) miles of sanitary sewer lines throughout the Rolla community as well as several sewer districts adjacent to the city limits.

Sewer Lines Cleaned	
	Miles (per Calendar Year)
2020	25.5
2021	40.9
2021	28.6
2023	41.3
2024	36.9

Sewer Lines Camera Inspected	
	Miles (per Calendar Year)
2020	5.5
2021	13.5
2021	20.2
2023	23.0
2024	17.6

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
SANITARY SEWER FUND
City of Rolla
Fiscal Year 2025 - 2026

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	<u>Audit 2023</u>	<u>Audit 2024</u>	<u>Estimated 2025</u>	<u>Approved 2026</u>
REVENUES				
Charges for Services	5,294,034	5,632,210	5,884,000	6,017,500
Grants	0	63,000	1,000,000	100,000
Other Income	50,584	160,001	85,500	75,500
Bond Proceeds	1,762,186	213,653	0	0
Total Revenues	7,106,804	6,068,863	6,969,500	6,193,000
EXPENDITURES				
Personnel	1,106,830	1,094,023	1,209,650	1,284,650
Supplies & Bldg. Mntc.	360,627	409,684	427,200	440,500
Services	526,067	539,855	738,950	581,450
Maintenance & Imp.	653,426	625,542	773,000	905,200
Capital Expenditures	4,364,205	2,377,384	3,645,500	2,035,000
Total Expenditures	7,011,155	5,046,488	6,794,300	5,246,800
EXCESS OF REVENUES OVER EXPENDITURES	95,649	1,022,375	175,200	946,200
FUND TRANSFERS				
To General Fund	(209,000)	(169,300)	(185,975)	(190,600)
To Street Fund	(232,200)	(285,569)	(302,475)	(350,900)
TOTAL REVENUES OVER EXPENDITURES	(345,551)	567,507	(313,250)	404,700
BEGINNING CASH BALANCE (10/1)	2,560,544	2,214,993	2,782,500	2,469,250
ENDING CASH BALANCE (9/30)	2,214,993	2,782,500	2,469,250	2,873,950
FOOTNOTES:				
RESTRICTED CASH	1,499,603	500,000	508,500	510,000
PROJECTED UNRESTRICTED CASH	715,390	2,282,500	1,960,750	2,363,950

NOTE: Depreciation expense is not included in the FY25 & FY26 budget. This will be factored into the audit.

CITY OF ROLLA
SEWER FUND REVENUE PROJECTIONS

			<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>2026 Approved</u>
02/	4-000-43-020	Federal & State Grants	\$ -	\$ 63,000	\$ 1,000,000	\$ 100,000
02/	4-000-43-081	Reimbursements	\$ 5,987	\$ 2,279	\$ 500	\$ 43,500
02/	4-000-43-225	Bond Proceeds	\$ 1,762,186	\$ 213,653	\$ -	\$ -
02/	4-000-43-240	Non-Resident Sewer charge	\$ 117,968	\$ 137,545	\$ 170,000	\$ 177,000
02/	4-000-44-200	City Sewer User Fees	\$ 4,171,921	\$ 4,549,833	\$ 4,700,000	\$ 4,725,000
02/	4-000-44-201	Service Availability Fees	\$ 1,195,985	\$ 1,214,707	\$ 1,300,000	\$ 1,375,000
02/	4-000-44-205	Airport Water/Sewer Fees	\$ 33,927	\$ 36,712	\$ 44,000	\$ 45,500
02/	4-000-44-210	Refund Sewer User Fees	\$ (261,891)	\$ (330,364)	\$ (340,000)	\$ (340,000)
02/	4-000-44-240	Installations-Sewer	\$ 36,124	\$ 23,778	\$ 10,000	\$ 35,000
02/	4-000-44-242	Interest--Sewer Fund	\$ 22,375	\$ 24,475	\$ 13,000	\$ 15,000
02/	4-000-44-24X	Interest - SRF Funds	\$ 155,008	\$ 98,987	\$ 22,000	\$ 15,000
02/	4-000-46-005	Lease Purchase Revenue	\$ -	\$ -	\$ -	\$ -
02/	4-000-46-006	Contra Account - Lease Purchase	\$ -	\$ -	\$ -	\$ -
02/	4-000-46-060	Sale of Property	\$ 9,710	\$ 34,260	\$ 50,000	\$ 2,000
02/	4-000-46-400	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
02/	4-000-46-500	Gain/Loss of Asset Disposal	\$ (156,315)	\$ -	\$ -	\$ -
02/	4-000-46-600	Capital Contriubtion	\$ 13,821	\$ -	\$ -	\$ -
02/	4-000-46-900	Due to/from Street	\$ (232,200)	\$ (285,569)	\$ (302,475)	\$ (350,900)
02/	4-000-47-100	Contr to/from General Fd	\$ (209,000)	\$ (169,300)	\$ (185,975)	\$ (190,600)
		FUND TOTAL	<u>\$ 6,665,604</u>	<u>\$ 5,613,995</u>	<u>\$ 6,481,050</u>	<u>\$ 5,651,500</u>

SEWER FUND

Sewer Expenditures

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ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
02/ 5-050-101.00	Salary & Wages- Full time	756,496	716,253	780,000	749,000	800,000
02/ 5-050-102.00	Salary & Wages- Part time	48,618	53,370	53,500	59,000	60,000
02/ 5-050-103.00	Salary & Wages- Overtime	32,551	38,086	37,000	57,000	45,000
02/ 5-050-108.00	Empl. Bene.- FICA	57,307	56,626	55,700	60,000	63,000
02/ 5-050-109.00	Empl. Bene.- LAGERS	69,137	61,368	74,000	66,250	82,500
02/ 5-050-112.00	Empl. Bene. - Life/Disability	3,255	3,206	3,300	2,800	3,500
02/ 5-050-113.00	Empl. Bene - Health Insurance	138,861	164,514	210,000	215,000	230,000
02/ 5-050-114.00	Empl. Bene.- Unemployment	0	0	0	0	0
02/ 5-050-115.00	Empl. Bene - Cellphone Stipend	604	600	800	600	650
		1,106,830	1,094,023	1,214,300	1,209,650	1,284,650
Supplies & Bldg. Maintenance						
02/ 5-050-220.00	Office/Building Supplies	9,076	9,549	10,000	8,000	10,000
02/ 5-050-221.00	Postage	6,233	5,463	6,000	10,000	11,000
02/ 5-050-222.00	Telephone	16,870	16,838	0	4,200	4,500
02/ 5-050-224.00	Utilities	328,448	377,833	372,000	405,000	415,000
		360,627	409,684	388,000	427,200	440,500
Services						
02/ 5-050-325.00	Advertising	174	2,269	700	4,500	5,000
02/ 5-050-326.00	Insurance	112,706	153,344	160,400	139,500	149,250
02/ 5-050-327.00	Subscription and Dues	3,686	4,096	5,300	5,500	6,000
02/ 5-050-330.00	Legal	89	33	100	1,800	500
02/ 5-050-331.00	Professional/Contractual	210,532	190,112	295,300	290,000	100,000
02/ 5-050-331.02	Professional/Contractual - Treatment Plant	0	0	100,000	35,000	30,000
02/ 5-050-332.00	Travel/Meetings	0	593	500	400	500
02/ 5-050-333.00	Training	4,027	3,822	5,000	10,000	7,000
02/ 5-050-335.00	Rent	341	1,099	1,500	250	1,000
02/ 5-050-339.00	Uniform Services	6,854	2,773	4,000	6,000	6,500
02/ 5-050-340.00	Misc. Expenses	195	216	200	0	0
02/ 5-050-347.00	Election Expense	0	0	0	0	0
02/ 5-050-350.00	RMU Billing Svs	187,464	181,497	216,291	216,000	240,700
02/ 5-050-360.00	Technology Services	0	0	30,190	30,000	35,000
		526,067	539,855	819,481	738,950	581,450
Maintenance & Improvements						
02/ 5-050-434.00	Petroleum Products	60,904	51,723	55,000	50,000	52,000
02/ 5-050-441.00	Small Tools	1,286	9,467	8,000	8,000	8,200
02/ 5-050-442.00	Vehicle/Equip Repairs & Mntc.	93,697	66,411	70,000	75,000	80,000
02/ 5-050-444.00	Machine Maintenance	6	0	0	0	0
02/ 5-050-445.00	Materials (Sewer)	368,350	337,093	400,000	430,000	540,000
02/ 5-050-446.00	Treatment Plant Maintenance	125,141	154,775	150,000	175,000	180,000
02/ 5-050-447.00	Pretreatment	4,042	0	0	0	0
02/ 5-050-448.00	Building Repairs & Maint	0	6,073	5,000	15,000	25,000
02/ 5-050-450.00	Chemicals	0	0	20,000	20,000	20,000
		653,426	625,542	708,000	773,000	905,200
Capital Expenditures						
02/ 5-050-452.00	Grant Expense	0	0	0	2,500	0
02/ 5-050-560.00	Equipment	146,435	161,714	600,000	76,000	20,000
02/ 5-050-561.00	Vehicles	0	29	0	306,000	0
02/ 5-050-562.00	Lease Purchase	429,526	431,638	685,000	450,000	450,000
02/ 5-050-563.00	Building & Grounds	1,899	22,144	10,000	11,000	15,000
02/ 5-050-565.00	Debt Service Expense	1,901,352	1,761,858	1,570,000	1,500,000	1,550,000
02/ 5-050-566.00	Sewer System	0	0	700,000	1,300,000	0
02/ 5-050-568.00	Interest Expense/Bond Issuance	1,741	0	0	0	0
02/ 5-050-570.00	Treatment Plant Upgrade	1,102,915	0	0	0	0
02/ 5-050-599.00	Depreciation Expense	780,336	0	0	0	0
		4,364,205	2,377,384	3,565,000	3,645,500	2,035,000
TOTAL SEWER EXPENDITURES		7,011,155	5,046,488	6,694,781	6,794,300	5,246,800

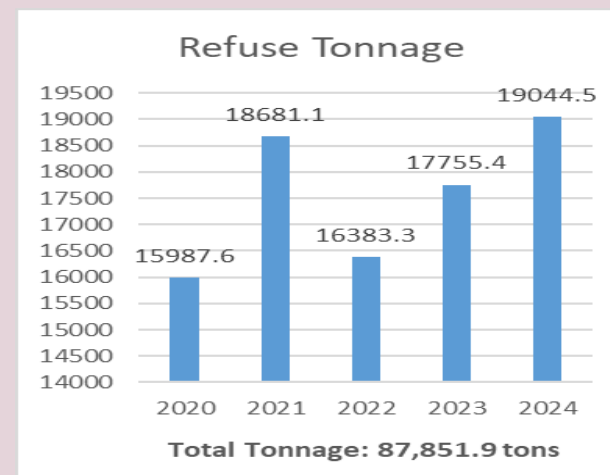
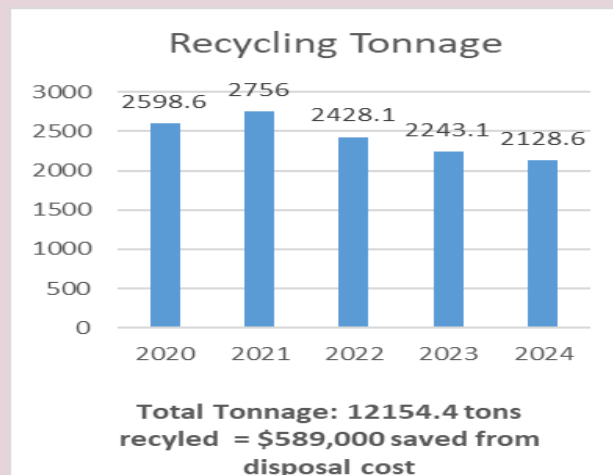
**ENVIRONMENTAL
SERVICES
FUND**

The Environmental Services Department is responsible for providing solid waste management services for the residents and businesses throughout the City of Rolla. Additional duties include providing vehicle and equipment maintenance and repair services to the City's fleet. Other functions of the Department include operation of a landscape waste disposal facility, a household hazardous waste (HHW) facility, etc. As administrative service provider to the Phelps County Landfill Board, the Department Director oversees the operational contract for the Phelps County Transfer Station and monitors/maintains closed landfills in Phelps County. The Director also serves as liaison to the Missouri Department of Natural Resources.

The Department is comprised of three Divisions consisting of 30 personnel. 1) The Sanitation Division provides services for the collection of residential, commercial and industrial wastes; 2) the Recycling Division operates the Recycling Center and provides collection, processing and marketing of specific recyclables. The Recycling Division also operates the household hazardous waste program and electronics recycling service; 3) the Vehicle Maintenance Division provides preventative maintenance and repair services for the City's vehicle and equipment fleet of approximately one hundred eighty seven (187) pieces. The division also carries the added responsibility of assisting Phelps County Landfill Board with its equipment.

The Department is operated as an enterprise/proprietary fund receiving revenues primarily from fees charged for services and from commodities (recyclable) that are collected, separated and sold. The majority of revenue is received through fees charged for services provided.

The following chart reflects refuse and recycling tonnage over past 5 years, also showing estimated amount saved through recycling program. Savings through recycling will increase over the next few years due to increase of disposal fees for refuse. Currently at \$59.00 per ton for refuse disposal.



STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

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City of Rolla ENVIRONMENTAL SERVICES FUND Fiscal Year 2025 - 2026

	Audit 2023	Audit 2024	Estimated 2025	Approved 2026
REVENUES				
Charges for Services	3,437,761	3,960,769	4,148,250	4,426,250
Recyclable Sales	160,299	250,799	215,000	230,000
Grant Revenue	0	16,063	12,137	0
Misc. Income (Veh. Mntc.)	372,969	375,835	395,000	420,000
Lease Purchase Rev	0	0	0	0
Other Income	173,969	122,464	104,744	66,500
Total Revenues	4,144,997	4,725,929	4,875,131	5,142,750
EXPENDITURES				
Recycling Division	585,013	437,894	532,301	558,080
Sanitation Division	3,128,514	3,129,394	3,642,575	3,808,200
Vehicle Maintenance Division	507,817	537,696	642,521	673,115
Total Expenditures	4,221,344	4,104,984	4,817,397	5,039,395
EXCESS OF REVENUES OVER EXPENDITURES	(76,348)	620,945	57,734	103,355
FUND TRANSFERS				
To General Fund	(200,000)	(215,800)	(236,975)	(262,225)
TOTAL REVENUES OVER EXPENDITURES	(276,348)	405,145	(179,241)	(158,870)
BEGINNING CASH BALANCE (10/1)	2,224,401	1,948,053	2,353,198	2,173,957
ENDING CASH BALANCE (9/30)	1,948,053	2,353,198	2,173,957	2,015,087

NOTE: Depreciation expense is not included in the FY25 & FY26 budget. This will be factored into the audit.

EXPENDITURES BY CATEGORY

Personnel	1,622,238	1,739,253	1,867,997	1,979,580
Supplies & Bldg. Mntc.	31,210	30,898	37,500	39,540
Services	940,129	1,291,860	1,562,633	1,583,975
Maintenance & Imp.	740,068	708,186	818,330	831,800
Capital Expenditures	887,699	334,788	530,937	604,500
Total Expenditures	4,221,344	4,104,984	4,817,397	5,039,395

CITY OF ROLLA
ENVIRONMENTAL SERVICES REVENUE PROJECTIONS

			<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Projected</u>	<u>FY 2026 Approved</u>
03/	4-000-43-020	Federal & State Grants	\$ -	\$ -	\$ -	\$ -
03/	4-000-43-081	Reimbursements	\$ 5,637.76	\$ 2,965.07	\$ 7,000.00	\$ 7,000.00
03/	4-000-43-090	Landfill Admin Payment	\$ 68,385.56	\$ 47,739.77	\$ 32,000.00	\$ 32,000.00
03/	4-000-43-200	Grant Revenue	\$ -	\$ 16,063.20	\$ 12,137.00	\$ -
03/	4-000-44-300	Recyclables	\$ 160,298.90	\$ 250,798.57	\$ 215,000.00	\$ 230,000.00
03/	4-000-44-320	Sanitation Fees-Commercial	\$ 1,451,266.41	\$ 1,706,090.56	\$ 1,840,000.00	\$ 1,960,000.00
03/	4-000-44-340	Sanitation Fees-Residential	\$ 1,490,076.03	\$ 1,569,083.49	\$ 1,562,000.00	\$ 1,680,000.00
03/	4-000-44-350	Add'l Sanitation Bag	\$ 2,475.00	\$ 2,145.00	\$ 3,200.00	\$ 3,200.00
03/	4-000-44-360	Sanitation Fees-Other	\$ 490,748.16	\$ 680,025.00	\$ 740,000.00	\$ 780,000.00
03/	4-000-44-370	Shredded Paper	\$ 2,315.00	\$ 2,520.00	\$ 2,000.00	\$ 2,000.00
03/	4-000-44-380	Sticker Sales	\$ 880.00	\$ 905.00	\$ 1,050.00	\$ 1,050.00
03/	4-000-44-390	Waste Oil Sales	\$ -	\$ -	\$ -	\$ -
03/	4-000-46+005	Lease Purchase Rev	\$ -	\$ -	\$ -	\$ -
03/	4-000-46-040	Interest Income	\$ 24,225.60	\$ 26,108.74	\$ 21,000.00	\$ 22,000.00
03/	4-000-46-060	Sale of property	\$ 12,430.00	\$ 47,615.00	\$ 43,000.00	\$ 5,000.00
03/	4-000-46-075	In-House Maintenance Svs	\$ 372,968.67	\$ 375,834.63	\$ 395,000.00	\$ 420,000.00
03/	4-000-46-100	Land Lease Revenue	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
03/	4-000-46-400	Miscellaneous Income	\$ 41.99	\$ 500.00	\$ 8,244.00	\$ -
03/	4-000-46-500	Gain/Loss of Asset Disposal	\$ -	\$ -	\$ -	\$ -
03/	4-000-46-900	Due to/from Fund	\$ -	\$ -	\$ -	\$ -
03/	4-000-47-100	Contri to/from General Fd	\$ (200,000.00)	\$ (215,800.00)	\$ (236,975.00)	\$ (262,225.00)
	FUND TOTAL		\$ 3,882,249.08	\$ 4,513,094.03	\$ 4,645,156.00	\$ 4,880,525.00

ENVIRONMENTAL SERVICES FUND

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Recycling Center Expenditures

ACCOUNT TITLE			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
PERSONNEL							
03/ 5-060-101.00	Salary & Wages- Full time		195,392	230,944	239,000	238,000	248,000
03/ 5-060-102.00	Salary & Wages- Part time		0	0	0	0	0
03/ 5-060-103.00	Salary & Wages- Overtime		2,458	1,629	3,000	4,800	4,000
03/ 5-060-108.00	Empl. Bene.- FICA		13,613	16,049	14,800	16,800	18,000
03/ 5-060-109.00	Empl. Bene.- LAGERS		14,601	19,071	22,500	22,500	25,300
03/ 5-060-112.00	Empl. Bene. - Life/Disability		1,004	1,073	1,200	1,100	1,150
03/ 5-060-113.00	Empl. Bene. - Health Insurance		31,818	40,154	47,250	69,000	73,000
03/ 5-060-114.00	Empl. Bene. - Unemployment		0	0	0	0	500
03/ 5-060-115.00	Empl. Bene. - Cellphone Stipend		0	0	500	0	300
			258,887	308,921	328,250	352,200	370,250
SUPPLIES & BUILDING MAINT							
03/ 5-060-220.00	Office/Building Supplies		425	905	2,000	1,200	2,000
03/ 5-060-221.00	Postage		1	0	30	0	30
03/ 5-060-222.00	Telephone		340	374	0	0	0
03/ 5-060-224.00	Utilities		8,245	8,689	9,500	9,500	9,800
			9,011	9,967	11,530	10,700	11,830
SERVICES							
03/ 5-060-325.00	Advertising		965	738	2,000	2,000	2,000
03/ 5-060-326.00	Insurance		23,821	33,748	34,675	32,610	34,900
03/ 5-060-327.00	Subscriptions & Dues		0	0	300	0	300
03/ 5-060-331.00	Professional/Contractual		13,631	12,431	11,670	11,900	12,000
03/ 5-060-332.00	Travel/Meetings		28	0	300	0	300
03/ 5-060-333.00	Training		0	0	350	0	350
03/ 5-060-335.00	Rentals		202	0	250	0	0
03/ 5-060-339.00	Uniform Services		893	769	1,200	1,224	1,200
03/ 5-060-340.00	Miscellaneous		0	0	0	0	0
03/ 5-060-360.00	Technology Services		0	0	11,840	12,500	14,000
			39,540	47,686	62,585	60,234	65,050
MAINTENANCE & IMP.							
03/ 5-060-434.00	Petroleum Products		32,347	23,474	28,000	28,800	30,000
03/ 5-060-441.00	Small Tools		161	0	200	230	250
03/ 5-060-442.00	Building Repairs & Mntc.		8,049	797	8,000	4,000	5,000
03/ 5-060-443.00	Vehicle & Equip Repairs & Mntc.		105,414	29,389	50,000	52,000	55,000
03/ 5-060-444.00	Machine Maint		0	0	200	0	200
03/ 5-060-445.00	Materials (Recycling)		17,638	7,049	13,000	9,000	13,000
			163,611	60,709	99,400	94,030	103,450
CAPITAL EXPENDITURES							
03/ 5-060-452.00	Grant Expense		10,492	5,611	0	12,137	0
03/ 5-060-560.00	Equipment		40,503	0	0	0	5,000
03/ 5-060-561.00	Vehicle		0	5,000	0	0	0
03/ 5-060-562.00	Lease Purchase		0	0	0	0	0
03/ 5-060-563.00	Building & Grounds		433	0	6,000	3,000	2,500
03/ 5-060-599.00	Depreciation Expense		62,536	0	0	0	0
			113,964	10,611	6,000	15,137	7,500
TOTAL RECYCLING EXPENDITURES			585,013	437,894	507,765	532,301	558,080

ENVIRONMENTAL SERVICES FUND

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Sanitation Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
PERSONNEL						
03/ 5-070-101.00	Salary & Wages- Full time	812,476	827,073	860,000	818,000	860,000
03/ 5-070-102.00	Salary & Wages- Part time	55,183	38,413	55,000	60,000	66,000
03/ 5-070-103.00	Salary & Wages- Overtime	7,733	9,371	9,000	18,000	12,000
03/ 5-070-108.00	Empl. Bene.- FICA	61,491	62,107	64,000	64,000	70,000
03/ 5-070-109.00	Empl. Bene.- LAGERS	66,949	64,218	80,025	70,750	78,000
03/ 5-070-112.00	Empl. Bene. - Life/Disability	3,398	3,332	3,650	3,225	3,400
03/ 5-070-113.00	Empl. Bene. - Health Insurance	141,154	192,322	235,000	215,500	237,000
03/ 5-070-114.00	Empl. Bene. - Unemployment	308	0	500	0	500
03/ 5-070-115.00	Empl. Bene. - Cellphone Stipend	855	775	900	900	1,200
		1,149,547	1,197,610	1,308,075	1,250,375	1,328,100
SUPPLIES & BUILDING MAINT						
03/ 5-070-220.00	Office/Building Supplies	4,660	4,845	5,000	5,000	5,200
03/ 5-070-221.00	Postage	998	1,072	1,000	1,000	1,000
03/ 5-070-222.00	Telephone	1,242	1,347	0	0	0
03/ 5-070-224.00	Utilities	7,349	6,953	8,000	10,500	11,000
		14,249	14,216	14,000	16,500	17,200
SERVICES						
03/ 5-070-325.00	Advertising	1,405	1,386	1,200	1,200	1,250
03/ 5-070-326.00	Insurance	62,755	94,738	97,263	88,650	94,850
03/ 5-070-327.00	Subscription & Dues	0	47	50	50	850
03/ 5-070-331.00	Professional/Contractual	9,129	13,101	10,995	11,000	11,000
03/ 5-070-332.00	Travel/Meetings	221	0	200	0	200
03/ 5-070-333.00	Training Expense	5,190	3,200	3,600	3,400	3,400
03/ 5-070-339.00	Uniform Services	5,499	5,840	6,000	5,500	6,200
03/ 5-070-340.00	Miscellaneous Expenses	35	29	50	50	50
03/ 5-070-350.00	RMU Billing	80,540	76,562	89,000	93,000	115,800
03/ 5-070-457.00	Landfill Contributions	721,400	1,032,245	1,015,000	1,225,000	1,200,000
03/ 5-070-360.00	Technology Services	0	0	42,570	47,850	52,000
		886,174	1,227,148	1,265,928	1,475,700	1,485,600
MAINTENANCE & IMP.						
03/ 5-070-434.00	Petroleum Products	139,765	137,524	152,000	132,000	136,000
03/ 5-070-441.00	Small Tools	1,207	812	800	700	800
03/ 5-070-442.00	Building Repairs & Mntc.	2,082	1,582	2,500	2,500	2,500
03/ 5-070-443.00	Vehicle & Equip Repairs & Mntc.	164,652	224,026	160,000	250,000	240,000
03/ 5-070-444.00	Machine Maintenance	1,309	0	4,000	0	0
03/ 5-070-445.00	Materials (Solid Waste)	9,739	5,326	10,000	10,000	10,000
		318,754	369,269	329,300	395,200	389,300
CAPITAL EXPENDITURES						
03/ 5-070-560.00	Equipment	119,722	86,225	120,000	90,000	80,000
03/ 5-070-561.00	Vehicles	359,626	232,779	180,500	413,000	500,000
03/ 5-070-562.00	Lease Purchase	0	2,145	0	1,800	3,000
03/ 5-070-563.00	Building & Grounds	0	0	12,000	0	5,000
03/ 5-070-599.00	Depreciation Expense	280,442	0	0	0	0
		759,790	321,149	312,500	504,800	588,000
TOTAL SANITATION EXPENDITURES		3,128,514	3,129,394	3,229,803	3,642,575	3,808,200

ENVIRONMENTAL SERVICES FUND

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Vehicle Maintenance

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
03/ 5-075-101.00	Salary & Wages- Full time	149,197	156,292	162,000	161,500	168,000
03/ 5-075-102.00	Salary & Wages - Part time	0	0	0	0	0
03/ 5-075-103.00	Salary & Wages- Overtime	0	0	200	900	500
03/ 5-075-108.00	Empl. Bene.- FICA	9,588	10,492	9,600	10,800	12,000
03/ 5-075-109.00	Empl. Bene.- LAGERS	13,618	12,838	15,000	15,200	16,700
03/ 5-075-112.00	Empl. Bene. - Life/Disability	684	711	700	722	730
03/ 5-075-113.00	Empl. Bene. - Health Insurance	40,415	52,089	66,000	76,000	83,000
03/ 5-075-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
03/ 5-075-115.00	Empl. Bene - Cellphone Stipend	302	300	300	300	300
		213,804	232,722	253,800	265,422	281,230
Supplies & Bldg. Maintenance						
03/ 5-075-220.00	Office/Building Supplies	228	537	700	700	700
03/ 5-075-221.00	Postage	0	0	10	0	10
03/ 5-075-222.00	Telephone	372	369	0	0	0
03/ 5-075-224.00	Utilities	7,349	5,809	7,500	9,600	9,800
		7,949	6,714	8,210	10,300	10,510
Services						
03/ 5-075-325.00	Advertising	0	0	100	0	100
03/ 5-075-326.00	Insurance	8,976	13,118	13,350	11,050	11,825
03/ 5-075-327.00	Dues & Subscriptions	4,331	2,993	13,000	8,000	13,000
03/ 5-075-331.00	Professional/contractual	500	102	475	10	0
03/ 5-075-332.00	Travel/Meetings	0	0	100	0	100
03/ 5-075-335.00	Rent	0	0	750	0	0
03/ 5-075-339.00	Uniform Services	608	813	50	789	800
03/ 5-075-360.00	Technology Services	0	0	6,460	6,850	7,500
		14,415	17,026	34,285	26,699	33,325
Maintenance & Improvements						
03/ 5-075-215.00	Shop Supplies	255,942	276,281	270,000	326,000	335,000
03/ 5-075-434.00	Petroleum Products	847	883	1,050	1,050	1,050
03/ 5-075-441.00	Small Tools	214	237	800	800	1,000
03/ 5-075-442.00	Building & Equip Repairs & Mntc.	288	720	750	750	1,000
03/ 5-075-443.00	Vehicle Repairs & Mntc.	413	86	500	500	1,000
		257,704	278,207	273,100	329,100	339,050
Capital Expenditures						
03/ 5-075-560.00	Equipment	4,770	3,027	18,000	10,000	6,000
03/ 5-075-561.00	Vehicles	0	0	0	0	0
03/ 5-075-563.00	Building & Grounds	0	0	4,000	1,000	3,000
03/ 5-075-599.00	Depreciation Expense	9,175	0	0	0	0
		13,945	3,027	22,000	11,000	9,000
TOTAL VEHICLE MAINT. EXPENDITURES		507,817	537,696	591,395	642,521	673,115

AIRPORT FUND

Rolla National Airport is located 15 miles north of Rolla consisting of nearly 1,370 acres with 70+ based aircraft and approximately 17,000 flight operations. Airport facilities consist of two 5,500' runways (Runways 4/22 and 13/31), a partial parallel taxiway, apron areas with tie-downs, eight individual hangars (25 hangar units owned by the City), a pilot's lounge, maintenance buildings and an underground fuel farm (installed in 2003).

RNA costs approximately \$900,000 per year to operate (depending on planned capital improvements) and is funded primarily by fuel sales of \$400,000, hangar rents of \$80,000, and a multi-year agricultural lease (\$47,000). The Street Fund provides an average annual subsidy of approximately \$250,000 depending on grant projects underway. Virtually all capital maintenance projects at the Airport are funded primarily by State and Federal grants with local matching funds of 5 – 10%. The City entered into a solar lease in 2024 for up to 385 acres of airport property. That lease is currently in the “due diligence” phase and generates \$30/acre in revenue.

The City sells Phillips 66 branded aviation gas that is purchased through Arrow Energy out of Salline, MI. Net income off of fuel sales is approximately \$70,000 and prices are adjusted monthly based on market conditions with a \$.80 - \$1.25 margin per gallon sold.

The City staffs the Airport with 2 full-time personnel and 3-4 part-time employees who cut and maintain approximately 100 acres of land and provide fuel service using two mobile gas trucks. A new in-ground fuel farm system was installed in 2003 which was initially financed for 8 years.

Brewer Science and Baron Aviation (a Fedex contractor) are the largest employer at the Airport, but the Airport is used regularly by Kingsford Charcoal, MO S&T, PCRMC, Wal-Mart, and others – including government agencies, elected officials, and military services. The Airport is also considered a primary mobilization facility by SEMA for earthquake preparedness.

Fuel Sales (Gallons Sold Per Calendar Year)

	100LL	Jet A	Total
2017	26670	49384	76054
2018	19109	78673	97782
2019	1929	61624	63553
2020	14543	58903	73446
2021	17203	90698	107901
2022	16189	92704	108893
2023	17564	105015	122579
2024	21187	72582	93769

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

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AIRPORT FUND

City of Rolla

Fiscal Year 2025 - 2026

	<u>Audit 2023</u>	<u>Audit 2024</u>	<u>Estimated 2025</u>	<u>Approved 2026</u>
REVENUES				
Charges for Services	529,323	421,823	355,000	380,000
Other Income	242,355	132,100	128,811	151,600
Grants	75,000	227,748	50,000	1,236,293
Lease Proceeds	0	0	0	0
Total Revenues	846,678	781,671	533,811	1,767,893
EXPENDITURES				
Personnel	195,312	203,462	217,675	230,650
Supplies & Bldg. Maintenance	16,806	14,671	13,350	14,100
Services	474,576	385,849	393,050	652,500
Maintenance & Improvements	42,356	39,272	43,300	46,500
Capital Expenditures	110,392	416,153	178,300	1,265,500
Total Expenditures	839,442	1,059,407	845,675	2,209,250
EXCESS OF REVENUES OVER EXPENDITURES	7,237	(277,736)	(311,864)	(441,357)
FUND TRANSFERS				
From Street Fund	230,000	300,000	195,000	482,000
From General Fund	(35,000)	(47,400)	(48,800)	(51,850)
TOTAL REVENUES OVER EXPENDITURES	202,237	(25,136)	(165,664)	(11,207)
BEGINNING FUND BALANCE (10/1)	6,316	208,553	183,417	17,753
ENDING FUND BALANCE (9/30)	208,553	183,417	17,753	6,546
FOOTNOTES:				
RESTRICTED CASH	-	-	-	-
PROJECTED UNRESTRICTED CASH	208,553	183,417	17,753	6,546

CITY OF ROLLA

AIRPORT REVENUE PROJECTIONS

	<u>Account Titles</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Estimated</u>	<u>FY 2026 Approved</u>
05/	4-000-43-020 Federal and State Grants	\$ 75,000.00	\$ 227,748.00	\$ 50,000.00	\$ 1,236,293.00
05/	4-000-43-081 Reimbursements	\$ 120,129.46	\$ 4,773.83	\$ 4,471.00	\$ 4,500.00
05/	4-000-43-102 Transfer to/from Other Funds	\$ -	\$ -	\$ -	\$ -
05/	4-000-44-500 Fuel Sales	\$ 529,323.04	\$ 421,822.74	\$ 355,000.00	\$ 380,000.00
05/	4-000-46-005 Lease (Loan) Proceeds/Bond-COP	\$ -	\$ -	\$ -	\$ -
05/	4-000-46-020 Hangar/Lease Income	\$ 113,150.47	\$ 117,809.09	\$ 113,000.00	\$ 125,000.00
05/	4-000-46-030 Rent income	\$ 8,006.57	\$ 4,712.94	\$ 4,000.00	\$ 8,000.00
05/	4-000-46-040 Interest income	\$ 929.56	\$ 1,662.50	\$ 1,000.00	\$ 1,000.00
05/	4-000-46-060 Sale of Property	\$ -	\$ 3,000.00	\$ 6,235.00	\$ 13,000.00
05/	4-000-46-400 Miscellaneous income	\$ 139.36	\$ 142.07	\$ 105.00	\$ 100.00
05/	4-000-47-100 Contri. to General Fund	\$ (35,000.00)	\$ (47,400.00)	\$ (48,800.00)	\$ (51,850.00)
05/	4-000-46-900 Contri. from Street Fund	\$ 230,000.00	\$ 300,000.00	\$ 195,000.00	\$ 482,000.00
	FUND TOTAL	\$ 1,041,678.46	\$ 1,034,271.17	\$ 680,011.00	\$ 2,198,043.00

AIRPORT FUND

Airport Expenditures

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ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
05/ 5-050-101.00	Salary & Wages- Full time	93,236	101,061	106,000	107,000	113,000
05/ 5-050-102.00	Salary & Wages- Part time	72,068	70,429	72,000	71,000	75,000
05/ 5-050-103.00	Salary & Wages- Overtime	516	190	500	400	500
05/ 5-050-108.00	Empl. Bene.- FICA	12,072	12,514	13,300	13,000	13,500
05/ 5-050-109.00	Empl. Bene.- LAGERS	8,732	8,394	10,000	10,100	11,200
05/ 5-050-112.00	Empl. Bene. - Life/Disability	439	457	450	425	450
05/ 5-050-113.00	Empl. Bene. - Health Insurance	8,250	10,418	13,700	15,750	17,000
05/ 5-050-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
		195,312	203,462	215,950	217,675	230,650
Supplies & Bldg. Maintenance						
05/ 5-050-220.00	Office/Building Supplies	2,635	2,596	3,000	2,500	3,000
05/ 5-050-221.00	Postage	25	72	100	50	100
05/ 5-050-222.00	Telephone	4,052	2,103	0	0	0
05/ 5-050-224.00	Utilities	10,093	9,900	10,400	10,800	11,000
		16,806	14,671	13,500	13,350	14,100
Services						
05/ 5-050-315.00	Av Gas/Jet Fuel	423,377	318,321	320,000	280,000	295,000
05/ 5-050-325.00	Advertising	249	138	300	2,100	800
05/ 5-050-326.00	Insurance	24,917	42,697	44,800	38,750	41,500
05/ 5-050-327.00	Dues & Subscriptions	338	1,372	1,500	1,700	2,000
05/ 5-050-328.00	Sales Excise Tax	23,283	18,314	18,000	15,500	17,200
05/ 5-050-331.00	Professional/Contractual	1,818	4,998	265,000	51,000	292,000
05/ 5-050-332.00	Travel/Meetings	0	0	0	0	0
05/ 5-050-333.00	Training	594	0	0	0	0
05/ 5-050-339.00	Uniform Services	0	9	0	0	0
05/ 5-050-340.00	Miscellaneous Expenses	0	0	0	0	0
05/ 5-050-360.00	Technology Services	0	0	4,410	4,000	4,000
		474,576	385,849	654,010	393,050	652,500
Maintenance & Improvements						
05/ 5-050-434.00	Petroleum Products	9,523	6,794	8,000	11,000	11,500
05/ 5-050-441.00	Small Tools	1,273	981	1,500	800	1,000
05/ 5-050-442.00	Equipment Repairs & Mntc.	19,852	13,379	15,000	15,000	16,000
05/ 5-050-443.00	Vehicle Repairs & Mntc.	6,104	12,594	16,000	12,500	13,000
05/ 5-050-444.00	Machine Maintenance	0	0	0	0	0
05/ 5-050-445.00	Building/Grounds Repair & Maint	5,603	5,523	2,000	4,000	5,000
		42,356	39,272	42,500	43,300	46,500
Capital Improvements						
05/ 5-050-452.00	Grant Expense	0	0	0	0	1,000,000
05/ 5-050-560.00	Equipment	0	10,750	0	5,300	15,000
05/ 5-050-561.00	Vehicles	0	15	0	0	150,000
05/ 5-050-562.00	Lease Purchases	107,500	107,140	108,000	108,000	75,500
05/ 5-050-563.00	Building & Grounds	2,891	298,248	25,000	65,000	25,000
05/	Bond Exp	0	0	0	0	0
		110,392	416,153	133,000	178,300	1,265,500
TOTAL AIRPORT EXPENDITURES		839,442	1,059,407	1,058,960	845,675	2,209,250

CEMETERY FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

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CEMETERY TRUST FUND

City of Rolla

Fiscal Year 2025 - 2026

	Audit 2023	Audit 2024	Estimated 2025	Approved 2026
REVENUES				
Eternal Care	16,460	12,830	31,500	30,000
Other Income	4,599	7,865	10,250	13,000
Total Revenues	21,059	20,695	41,750	43,000
EXPENDITURES				
Miscellaneous	0	0	0	0
Capital Improvements	1,550	4,750	4,750	5,000
Total Expenditures	1,550	4,750	4,750	5,000
EXCESS OF REVENUES OVER EXPENDITURES	19,509	15,945	37,000	38,000
FUND TRANSFERS				
From General Fund	0	0	0	0
To General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	19,509	15,945	37,000	38,000
BEGINNING FUND BALANCE (10/1)	334,926	354,435	370,380	407,380
ENDING FUND BALANCE (9/30)	354,435	370,380	407,380	445,380

CITY OF ROLLA

CEMETERY REVENUE PROJECTIONS

<u>Account Titles</u>			<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Estimated</u>	<u>2026 Approved</u>
06/	4-000-43-102	Transfer from GF	\$ -	\$ -	\$ -	\$ -
06/	4-000-46-040	Interest income	\$ 4,598.95	\$ 7,765.44	\$ 10,250.00	\$ 13,000.00
06/	4-000-46-300	Eternal Care	\$ 16,460.00	\$ 12,830.00	\$ 31,500.00	\$ 30,000.00
06/	4-000-46-400	Miscellaneous income	\$ -	\$ 100.00	\$ -	\$ -
FUND TOTAL			<u>\$ 21,058.95</u>	<u>\$ 20,695.44</u>	<u>\$ 41,750.00</u>	<u>\$ 43,000.00</u>

CEMETERY FUND

Cemetery Expenditures

ACCOUNT TITLE			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Capital Expenditures							
06/ 5-050-901.00	Transfer to Parks		0	0	0	0	0
06/ 5-050-563.00	Building & Grounds		1,550	4,750	3,000	4,750	5,000
			1,550	4,750	3,000	4,750	5,000
TOTAL PARK EXPENDITURES			1,550	4,750	3,000	4,750	5,000

STREET FUND

The Street Division is comprised of nineteen full-time individuals who are assigned to operate and maintain the 111-mile street system. This includes various construction activities, pavement repair, concrete repairs of curbs and sidewalks, signals, pavement markings, mowing and snow removal. The Street Division also provides street sweeping for all curbed streets maintained by the City of Rolla. This division is supported solely from sales tax, state gasoline tax, and vehicle taxes. Our ½ cent Transportation Sales Tax funds the operations and maintenance while the ½ cent Capital Improvement Sales Tax and State taxes support our overlay and reconstruction program. In 2025/2026 it is estimated that the Street Department will be instrumental in the completion of Little Oaks Road Reconstruction, 13 miles of overlays, 7 miles of surface sealing, and crack filling where necessary.

The Concrete Construction Crew is part of our Street Division, but operates largely independently. Comprised of four individuals who are assigned to do concrete construction related activities, this division's primary objectives are the repair of sidewalks in Rolla. Sidewalk repairs are necessary to meet Americans with Disabilities (ADA) guidelines and the city's long-term goals.

The Traffic Division is part of our Street Division and consists of 4 full time and 2 part time employees. This division is responsible for the installation, operation and maintenance of 3,120 street signs throughout the City as well as traffic signals located at over a dozen locations throughout Rolla. Pavement markings are applied at least once per year and more often in some high traffic areas.

The Engineering Division of Public Works provides administration, engineering surveys, plans, contract documents and inspection for all Public Works Activities. This Division also assists other agencies within City government. Engineering projects include streets, sidewalks, sewer collection, storm sewer management and subdivision development review.

The Mapping Section of this division also maintains a variety of facility maps and records which include; subdivisions, parcels, zoning, sewer, street, pavement management, flood plain and digital imagery. A computer based ArcINFO Geographic Information System (GIS) is used to develop and maintain this information providing quick and easy access to mapping and management data. This section of Engineering is currently staffed with 3 individuals.

ADA Ramps (1401 ramps total)		
	Completed (per Calendar Year)	Total Compliant
2019	86	694
2020	44	738
2021	19	757
2022	53	810
2023	45	855
2024	50	905
*2025	90	995
*2026	50	1045

Street Maintenance Completed	
	Miles (per Calendar Year)
2019	9.99
2020	5.96
2021	11.07
2022	2.73
2023	3.88
2024	10.47
*2025	10.09
*2026	20.00

*Planned

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

STREET/CAPITAL IMPROVEMENT FUND

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City of Rolla
Fiscal Year 2025 - 2026

	<u>Audit 2023</u>	<u>Audit 2024</u>	<u>Estimated 2025</u>	<u>Approved 2026</u>
REVENUES				
Taxes	6,348,294	6,584,459	6,637,500	6,772,000
Grants	500,000	0	470,000	1,450,000
Other Income	1,723,622	481,161	400,200	433,250
Bond Proceeds	0	12,810	0	0
TDD Reimbursements	10,000	74,180	0	0
Total Revenues	8,581,917	7,152,610	7,507,700	8,655,250
EXPENDITURES				
Personnel	1,916,462	2,173,572	2,576,650	2,658,350
Supplies & Bldg. Maintenance	54,867	51,654	37,600	38,620
Services	426,527	470,887	855,335	887,875
Maintenance & Improvements	1,106,523	1,345,786	880,700	1,035,700
Capital Expenditures	1,873,657	1,949,276	4,702,650	7,520,100
TDD Expenditures	180,727	53,560	0	0
Total Expenditures	5,558,762	6,044,734	9,052,935	12,140,645
EXCESS OF REVENUES OVER EXPENDITURES	3,023,155	1,107,876	(1,545,235)	(3,485,395)
FUND TRANSFERS				
To Airport Fund	(230,000)	(300,000)	(160,000)	(482,000)
From Sewer Fund	232,200	285,569	302,475	350,900
To General Fund/Parks	(193,000)	(234,500)	(250,000)	(715,625)
TOTAL REVENUES OVER EXPENDITURES	2,832,355	858,945	(1,652,760)	(4,332,120)
BEGINNING FUND BALANCE (10/1)	6,577,826	9,410,181	10,269,126	8,616,366
ENDING FUND BALANCE (9/30)	9,410,181	10,269,126	8,616,366	4,284,246
FOOTNOTES:				
RESTRICTED CASH	10,500	3,055,500	3,075,000	2,000,000
PROJECTED UNRESTRICTED CASH	9,399,681	7,213,626	5,541,366	2,284,246

CITY OF ROLLA

STREET FUND REVENUE PROJECTIONS

Account Titles			FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Approved
07/	4-000-41-149	TIF Redirected Local Trans	\$ (252,455.90)	\$ (345,212.34)	\$ (264,900.00)	\$ (275,000.00)
07/	4-000-41-150	Local Trans. Sales Tax	\$ 3,043,306.96	\$ 3,238,944.05	\$ 3,150,000.00	\$ 3,213,000.00
07/	4-000-41-151	Local Capital Imp. Sales Tax	\$ 3,043,306.79	\$ 3,238,944.21	\$ 3,150,000.00	\$ 3,213,000.00
07/	4-000-41-152	TIF Redirected Cap Improv	\$ (288,455.83)	\$ (393,212.26)	\$ (302,600.00)	\$ (311,000.00)
07/	4-000-41-160	State Distributed Gas Tax	\$ 709,008.22	\$ 755,253.49	\$ 815,000.00	\$ 840,000.00
07/	4-000-41-161	Vehicle Fee Increase	\$ 93,584.11	\$ 89,742.08	\$ 90,000.00	\$ 92,000.00
07/	4-000-42-100	Excavation Permits	\$ 9,753.13	\$ (18,257.71)	\$ 2,000.00	\$ 2,500.00
07/	4-000-42-120	Parking/Miscellaneous Permits	\$ 13,255.54	\$ 19,223.14	\$ 10,000.00	\$ 10,000.00
07/	4-000-43-020	Federal & State Grants	\$ 500,000.00	\$ -	\$ 470,000.00	\$ 1,450,000.00
07/	4-000-43-081	Reimbursements	\$ 1,184,961.14	\$ 40,373.77	\$ 42,000.00	\$ 37,500.00
07/	4-000-44-021	Street Services	\$ 254,479.25	\$ 216,785.90	\$ 150,000.00	\$ 150,000.00
07/	4-000-46-005	Lease Purchase	\$ -	\$ -	\$ -	\$ -
07/	4-000-46-040	Interest Income	\$ 194,117.96	\$ 147,149.70	\$ 130,000.00	\$ 150,000.00
07/	4-000-46-060	Sale of Property	\$ 2,286.22	\$ 25,660.77	\$ 37,000.00	\$ 60,000.00
07/	4-000-46-400	Misc. Income	\$ (404.08)	\$ 493.06	\$ 200.00	\$ 250.00
07/	4-000-46-401	TDD Reimbursement/Admin Pmt	\$ 10,000.00	\$ 60,915.00	\$ -	\$ -
07/	4-000-46-402	TDD Rental Property	\$ 59,617.67	\$ 13,265.00	\$ 13,000.00	\$ 13,000.00
07/	4-000-46-412	In-lieu of Detention/ Land Distrub	\$ 5,555.50	\$ 24,378.00	\$ 16,000.00	\$ 10,000.00
07/	4-000-43-225	Bond/COP Proceeds	\$ -	\$ 12,809.79	\$ -	\$ -
07/	4-000-46-420	Investment Gain/Loss	\$ -	\$ 25,354.69	\$ -	\$ -
07/	4-000-46-900	Cont. To Airport Fund	\$ (230,000.00)	\$ (300,000.00)	\$ (160,000.00)	\$ (482,000.00)
07/	4-000-46-901	Cont. From Sewer Fund	\$ 232,200.00	\$ 285,568.76	\$ 302,475.00	\$ 350,900.00
		Cont. To Parks Fund	\$ -	\$ -	\$ -	\$ (475,000.00)
07/	4-000-47-100	Cont. To Gen. Fund	\$ (193,000.00)	\$ (234,500.00)	\$ (250,000.00)	\$ (240,625.00)
FUND TOTAL			\$ 8,391,116.68	\$ 6,903,679.10	\$ 7,400,175.00	\$ 7,808,525.00

STREET FUND

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Street/Traffic/Capital Improvement Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
PERSONNEL						
07/ 5-073-101.00	Salary & Wages- Full time	926,031	953,106	970,000	990,000	1,005,000
07/ 5-073-102.00	Salary & Wages- Part time	41,315	32,300	45,000	26,800	39,000
07/ 5-073-103.00	Salary & Wages- Overtime	18,150	29,715	35,000	60,000	40,000
07/ 5-073-108.00	Empl. Bene.- FICA	68,652	71,799	72,000	76,000	78,000
07/ 5-073-109.00	Empl. Bene.- LAGERS	84,331	75,088	91,000	89,000	99,000
07/ 5-073-112.00	Empl. Bene. - Life/Disability	4,699	4,624	4,800	4,200	4,400
07/ 5-073-113.00	Empl. Bene. - Health Insurance	140,598	155,539	210,000	215,000	221,250
07/ 5-073-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
07/ 5-073-115.00	Empl. Bene - Cellphone Stipend	1,811	2,125	2,200	2,200	2,400
		1,285,586	1,324,297	1,430,000	1,463,200	1,489,050
SUPPLIES & BUILDING MAINT						
07/ 5-073-220.00	Office/Building Supplies	3,441	7,790	7,000	6,000	7,000
07/ 5-073-221.00	Postage	205	200	100	100	120
07/ 5-073-222.00	Telephone	6,712	7,429	0	0	0
07/ 5-073-224.00	Utilities	29,188	23,526	26,000	25,000	26,000
		39,546	38,946	33,100	31,100	33,120
SERVICES						
07/ 5-073-325.00	Advertising	795	2,556	1,200	2,000	2,200
07/ 5-073-326.00	Insurance	116,009	118,983	122,000	106,525	114,000
07/ 5-073-327.00	Subscriptions & Dues	550	4,291	6,500	7,500	8,500
07/ 5-073-330.00	Legal	992	0	800	0	0
07/ 5-073-331.00	Professional/Contractual	173,401	101,135	430,000	330,000	420,000
07/ 5-073-332.00	Travel/Meetings	0	143	500	1,200	2,000
07/ 5-073-333.00	Training	5,628	10,104	6,500	6,000	8,000
07/ 5-073-335.00	Rent	39,277	33,822	25,000	15,000	20,000
07/ 5-073-339.00	Uniform Services	5,898	4,290	5,000	7,000	8,000
07/ 5-073-340.00	Miscellaneous	738	5,922	6,000	20,000	10,000
07/ 5-073-350.00	Signals	17,625	18,581	17,000	17,000	20,000
07/ 5-073-360.00	Technology Services	0	0	43,640	40,000	60,000
		360,913	299,828	664,140	552,225	672,700
MAINTENANCE & IMPROVEMENTS						
07/ 5-073-434.00	Petroleum Products	103,864	84,275	90,000	80,000	85,000
07/ 5-073-441.00	Small Tools	9,423	12,037	10,000	10,000	11,000
07/ 5-073-442.00	Vehicle/Equip Repairs & Mntc.	186,757	156,676	150,000	145,000	150,000
07/ 5-073-444.00	Street Repair	558,502	357,506	400,000	300,000	350,000
07/ 5-073-445.00	Materials (Traffic)	91,765	111,058	130,000	130,000	135,000
07/ 5-073-446.00	Work Zone Traffic Control Devices	5,932	1,610	6,000	3,000	4,000
07/ 5-073-447.00	Surface Seals	0	547,296	600,000	123,000	130,000
07/ 5-073-450.00	Storm Sewers	31,530	59,830	60,000	60,000	60,000
07/ 5-073-451.00	Snow Removal	84,749	6,728	50,000	12,000	100,000
07/ 5-073-453.00	TDD Property Rental Expenses	26,591	2,210	2,000	10,000	2,200
		1,099,113	1,339,224	1,498,000	873,000	1,027,200
CAPITAL EXPENDITURES						
07/ 5-073-560.00	Equipment	97,751	178,993	720,000	240,000	200,000
07/ 5-073-561.00	Vehicles	0	117,010	50,000	260,000	350,000
07/ 5-073-562.00	Lease Purchase	517,212	514,703	524,000	525,000	525,000
07/ 5-073-563.00	Building & Grounds	19,662	7,476	8,000	8,000	10,000
07/ 5-073-564.00	Bond Debt Repayment	0	0	0	0	0
07/ 5-073-565.00	Street Services - Subd.	0	0	0	0	0
07/ 5-073-570.00	Base Material / Stone	78,937	37,793	65,000	35,000	70,000
07/ 5-073-571.00	Plant Purchase Concrete	100,577	61,006	65,000	55,000	65,000
07/ 5-073-572.00	Contractor Provided Equipment	0	0	30,000	30,000	30,000
07/ 5-073-573.00	Contract Curb, Sidewalk & Drives	451,308	241,482	300,000	305,000	450,000
07/ 5-073-574.00	Storm Sewer Materials	33,057	34,850	30,000	35,000	50,000
07/ 5-073-575.00	Misc. Construction Materials	41,124	69,962	65,000	60,000	65,000
07/ 5-073-580.00	New Construction	12,612	0	150,000	180,000	450,000
07/ 5-073-581.00	Major Street Reconstruction	0	0	0	0	2,500,000
07/ 5-073-582.00	Asphalt	476,017	590,292	1,000,000	1,500,000	2,500,000
07/ 5-073-583.00	Major Storm Sewer	0	0	1,104,000	850,000	0
07/ 5-073-585.00	Sidewalks/Bike Trails	0	0	780,000	615,000	250,000
07/ 5-073-586.00	Hy-Point Infrastructure	0	0	0	0	0
		1,828,258	1,853,567	4,891,000	4,698,000	7,515,000
TOTAL STREET EXPENDITURES		4,613,417	4,855,862	8,516,240	7,617,525	10,737,070

The Engineering Division of Public Works provides administration, engineering surveys, plans, contract documents and inspection for all Public Works Activities. In addition planning and day to day supervision of 38 staff members in Streets, Traffic, Airport and Wastewater is also provided. The combined budget of all Public Works Activities is estimated to be \$20M for Fiscal Year 2025-2026. This Division also assists other agencies within City government. Engineering services are provided on a regular basis to Community Development, Environmental Services, Parks, Centre, Police and Fire. Engineering staff is responsible for establishing priorities for work to be performed, preparing budgets, plans, contract documents, specifications and quality control for Public Works projects. Engineering projects include streets, sidewalks, sewer collection, storm sewer management and subdivision development review. State of the art computer network equipment combined with AutoCAD, engineering and storm water design software is utilized to aid in these tasks. This section of Engineering is currently staffed with 8 individuals and 1 part-time secretary.

The Mapping Section of this division also maintains a variety of facility maps and records which include; subdivisions, parcels, zoning, sewer, street, pavement management, flood plain and digital imagery. A computer based ArcINFO Geographic Information System (GIS) is used to develop and maintain this information providing quick and easy access to mapping and management data. This section of Engineering is currently staffed with 5 individuals.

STREET FUND

Engineering Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
07/ 5-076-101.00	Salary & Wages- Full time	478,612	627,348	710,000	733,000	770,000
07/ 5-076-102.00	Salary & Wages- Part time	12,643	28,332	26,000	25,000	26,000
07/ 5-076-103.00	Salary & Wages- Overtime	1,356	1,165	2,000	7,000	2,000
07/ 5-076-107.00	Empl. Bene.-Car Allowance	28	0	0	0	0
07/ 5-076-108.00	Empl. Bene.- FICA	35,392	46,690	52,500	52,750	57,500
07/ 5-076-109.00	Empl. Bene.- LAGERS	42,257	49,770	63,200	66,000	76,000
07/ 5-076-112.00	Empl. Bene. - Life/Disability	1,933	2,531	3,000	2,500	3,000
07/ 5-076-113.00	Empl. Bene. - Health Insurance	56,815	91,189	140,000	225,000	232,500
07/ 5-076-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
07/ 5-076-115.00	Empl. Bene - Cellphone Stipend	1,839	2,250	2,300	2,200	2,300
		630,875	849,275	999,000	1,113,450	1,169,300
Supplies & Bldg. Maintenance						
07/ 5-076-220.00	Supplies & Materials	6,828	5,514	6,000	3,500	4,500
07/ 5-076-221.00	Postage	1,672	708	1,200	700	1,000
07/ 5-076-222.00	Telephone	6,821	6,487	0	2,300	0
		15,321	12,709	7,200	6,500	5,500
Services						
07/ 5-076-325.00	Advertising	2,752	2,043	2,800	4,500	5,000
07/ 5-076-326.00	Insurance	34,930	41,891	41,575	40,160	42,975
07/ 5-076-327.00	Subscriptions & Dues	1,357	18,451	12,000	32,000	15,000
07/ 5-076-330.00	Legal	700	42	500	500	500
07/ 5-076-331.00	Professional/Contractual	21,347	94,957	52,500	150,000	110,000
07/ 5-076-332.00	Travel/Meetings	691	1,643	500	1,250	2,000
07/ 5-076-333.00	Training	2,982	11,566	10,000	8,000	8,500
07/ 5-076-339.00	Uniform Service	678	450	600	1,700	1,200
07/ 5-076-340.00	Miscellaneous	179	15	500	0	0
07/ 5-076-360.00	Technology Services	0	0	21,580	65,000	30,000
		65,614	171,058	142,555	303,110	215,175
Maintenance & Improvements						
07/ 5-076-434.00	Petroleum Products	2,946	2,713	3,500	3,600	4,000
07/ 5-076-441.00	Small Tools	896	1,036	1,000	600	800
07/ 5-076-442.00	Vehicle/Equip Repairs & Mntc.	3,567	2,812	3,000	3,500	3,700
07/ 5-076-444.00	Machine Maintenance	0	0	0	0	0
		7,410	6,561	7,500	7,700	8,500
Capital Expenditures						
07/ 5-076-560.00	Equipment	6,226	54,044	3,000	1,000	1,500
07/ 5-076-561.00	Vehicles	36,075	37,895	40,000	250	0
07/ 5-076-562.00	Lease Purchase	3,098	3,770	4,200	3,400	3,600
07/ 5-076-563.00	Building & Grounds	0	0	0	0	0
		45,399	95,709	47,200	4,650	5,100
TOTAL ENGINEERING EXPEND.		764,619	1,135,312	1,203,455	1,435,410	1,403,575

STREET FUND

Move Rolla TDD Expenditures

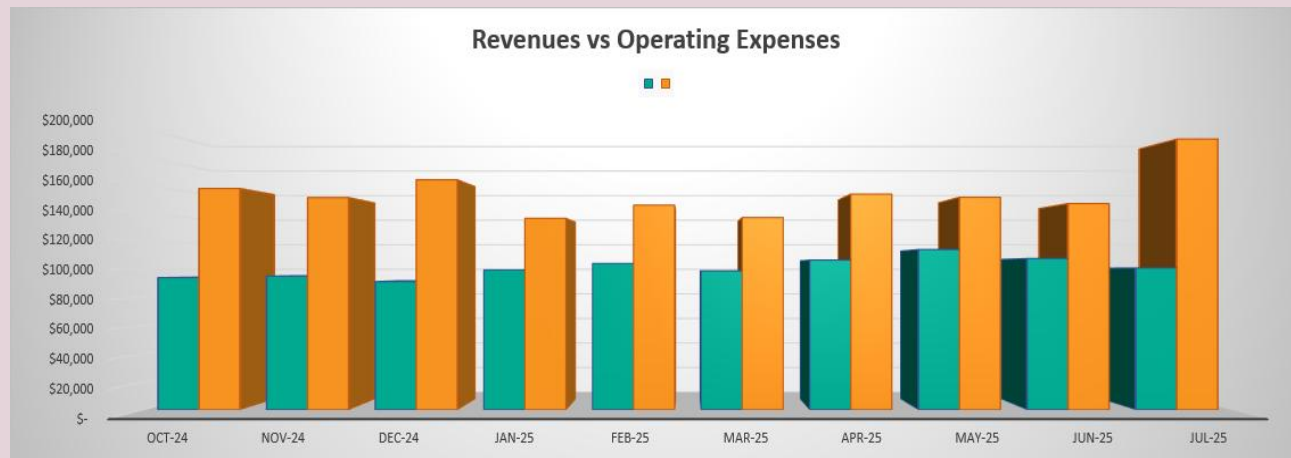
ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
PERSONNEL						
07/ 5-074-101.00	Salary & Wages- Full time	0	0	0	0	0
07/ 5-074-102.00	Salary & Wages- Part time	2,733	0	0	0	0
07/ 5-074-103.00	Salary & Wages- Overtime	0	0	0	0	0
07/ 5-074-107.00	Empl. Bene.- Car Allow	87	0	0	0	0
07/ 5-074-108.00	Empl. Bene.- FICA	229	0	0	0	0
07/ 5-074-109.00	Empl. Bene.- LAGERS	0	0	0	0	0
07/ 5-074-112.00	Empl. Bene. - Life/Disability	0	0	0	0	0
07/ 5-074-113.00	Empl. Bene. - Health Insurance	0	0	0	0	0
07/ 5-074-114.00	Empl. Bene. - Unemployment	0	0	0	0	0
07/ 5-074-115.00	Empl. Bene - Cellphone Stipend	176	0	0	0	0
07/ 5-074-116.00	Empl. Bene. - Disability	0	0	0	0	0
		3,225	0	0	0	0
SUPPLIES & BUILDING MAINT						
07/ 5-074-220.00	Office/Building Supplies	0	0	0	0	0
07/ 5-074-221.00	Postage	0	0	0	0	0
07/ 5-074-222.00	Telephone	0	0	0	0	0
07/ 5-074-224.00	Utilities	0	0	0	0	0
		0	0	0	0	0
SERVICES						
07/ 5-074-325.00	Advertising	0	0	0	0	0
07/ 5-074-326.00	Insurance	0	0	0	0	0
07/ 5-074-330.00	Legal	0	0	0	0	0
07/ 5-074-331.00	Professional/Contractual	0	0	0	0	0
07/ 5-074-332.00	Travel/Meetings	0	0	0	0	0
07/ 5-074-340.00	Miscellaneous	0	0	0	0	0
		0	0	0	0	0
MAINTENANCE & IMPROVEMENTS						
07/ 5-074-434.00	Petroleum Products	0	0	0	0	0
07/ 5-074-441.00	Small Tools	0	0	0	0	0
07/ 5-074-453.00	Traffic/Lights	0	0	0	0	0
		0	0	0	0	0
CAPITAL EXPENDITURES						
07/ 5-074-2XX.00	Masterplan	101	0	0	0	0
07/ 5-074-3XX.00	TDD Formation	(25,950)	42,635	0	0	0
07/ 5-074-4XX.00	72 Ext	0	0	0	0	0
07/ 5-074-5XX.00	TDD Traffic Model	0	0	0	0	0
07/ 5-074-6XX.00	Pedestrian Bridge	0	0	75,000	0	0
07/ 5-074-7XX.00	Kingshighway	0	0	0	0	0
07/ 5-074-8XX.00	Bishop	0	0	0	0	0
	E Highway Realign/University Dr	177,269	10,925	0	0	0
	Westside Market	0	0	0	0	0
	Pine Street	26,082	0	0	0	0
07/ 5-074-9XX.00	Reserve - 6th & 10th	0	0	0	0	0
		177,502	53,560	75,000	0	0
TOTAL STREET EXPENDITURES		180,727	53,560	75,000	0	0

RECREATION FUND

The Centre was constructed with proceeds from an \$11.7 million General Obligation Bond issued in 2001. The GO Bonds were retired by a (15 year) ½ cent Park Sales Tax, also authorized by Rolla voters. The sales tax sunset in December 2013. The Recreation Center Fund is accounted for independently (not part of the City's General Fund or Park Fund). Any shortfall between operating expense and memberships, programming fees and rental income and capital expenses is funded by a subsidy (transfer) from the General Fund now that the original reserve fund (created by the 15 year sales tax) has been exhausted.

The primary goal of The Centre is to provide a quality health and recreational facility and a valuable wellness experience, while at the same time relying on the users of the facility to pay the majority of operating costs. From its inception in 2002, The Centre has tried to operate with a goal of achieving financial sustainability. Other than the COVID years The Centre achieved operating rates from 65% to 85% of expenses.

The City contracted with Power Wellness in November 2020 to manage the facility by incorporating medical fitness – a strategic change from operating like a purely recreational facility. Power Wellness is paid \$96,000 to manage the facility. Unfortunately membership revenues have not sufficiently closed the gap which was \$720,000 in FY 2025. The FY 2026 budget includes a \$400,000 transfer from the General Fund with the prospect of a small sales tax issue in April 2026. If that election is successful the City would likely pursue “tax anticipation notes” as a float loan for operations. If the election is not successful there is not adequate funds available to continue full operations through the end of the year.



STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

RECREATION (CENTRE) FUND

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City of Rolla

Fiscal Year 2025 - 2026

	Audit 2023	Audit 2024	Estimated 2025	Approved 2026
REVENUES				
Taxes	318	129	100	100
Charges for Services	700,280	347,268	100,000	0
Other Income	718	0	0	300,000
Total Revenues	701,316	347,397	100,100	300,100
EXPENDITURES				
Personnel	6,658	5,686	8,385	7,825
Supplies & Bldg. Mntc.	216	231	45	50
Services	713,102	621,711	732,260	630,550
Maintenance & Imp.	790	45,951	40,450	16,000
Capital Expenditures	60,671	245,128	36,500	36,500
Total Expenditures	781,438	918,708	817,640	690,925
EXCESS OF REVENUES OVER EXPENDITURES	(80,121)	(571,310)	(717,540)	(390,825)
FUND TRANSFERS				
From General Fund	0	875,500	435,000	400,000
Addition From GF	0	0	285,000	0
TOTAL REVENUES OVER EXPENDITURES	(80,121)	304,190	2,460	9,175
BEGINNING FUND BALANCE (10/1)	(223,767)	(303,889)	301	2,761
ENDING FUND BALANCE (9/30)	(303,889)	301	2,761	11,936
RESTRICTED CASH	-	-	-	-
PROJECTED UNRESTRICTED CASH	(303,889)	301	2,761	11,936

CITY OF ROLLA
RECREATION (CENTRE) REVENUE PROJECTIONS
(Consolidated)

Account Titles			FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Adopted
08/	4-000-41-140	Sales Tax	\$ 318	\$ 129	\$ 100	\$ 100
08/	4-000-43-020	Federal & State Grants	\$ -	\$ -	\$ -	\$ -
08/	4-000-46-040	Interest Income	\$ -	\$ -	\$ -	\$ -
08/	4-000-46-005	Lease Purchase Rev	\$ -	\$ -	\$ -	\$ 300,000
08/	4-000-46-060	Sale of Surplus Property	\$ 718	\$ -	\$ -	\$ -
08/	4-000-46-081	Reim/Donations	\$ -	\$ -	\$ -	\$ -
08/	4-000-46-400	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
08/	4-010-44-400	Guest Svcs Programs	\$ -	\$ -	\$ -	\$ -
08/	4-010-44-410	Guest Svcs Resale	\$ -	\$ -	\$ -	\$ -
08/	4-010-44-420	Guest Svcs Passes	\$ 5,240	\$ 7,068	\$ -	\$ -
08/	4-010-44-425	Guest Svcs Day Passes	\$ -	\$ -	\$ -	\$ -
08/	4-010-44-433	Guest Svcs Rentals	\$ -	\$ -	\$ -	\$ -
08/	4-020-44-400	Recreation Programs	\$ -	\$ -	\$ -	\$ -
08/	4-030-44-400	Aquatic Programs	\$ 40	\$ 200	\$ -	\$ -
08/	4-030-44-410	Aquatics Resale	\$ -	\$ -	\$ -	\$ -
08/	4-030-44-433	Aquatic Rentals	\$ -	\$ -	\$ -	\$ -
08/	4-040-44-400	Fitness Programs	\$ -	\$ -	\$ -	\$ -
08/	4-050-44-081	Admin. Reim/Donations/Rent	\$ -	\$ -	\$ -	\$ -
08/	4-050-46-400	Admin. Misc Income / ARPA	\$ 695,000	\$ 340,000	\$ 100,000	\$ -
08/	4-060-44-081	Maint Reim/Donations	\$ -	\$ -	\$ -	\$ -
08/	4-000-47-100	Contri. From G.F.	\$ -	\$ 875,500	\$ 720,000	\$ 400,000
08/	4-000-47-100	Contri. To G.F.	\$ -	\$ -	\$ -	\$ -
					\$ -	
FUND TOTAL			<u>\$ 701,316</u>	<u>\$ 1,222,897</u>	<u>\$ 820,100</u>	<u>\$ 700,100</u>

RECREATION (CENTRE) FUND

Recreation (CENTRE) Fund Expenditures

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ACCOUNT TITLE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel					
Salary & Wages- Part time	3,420	2,384	2,500	3,400	2,500
Salary & Wages- Overtime	0	0	0	0	0
Empl. Bene.- FICA	262	177	175	260	175
Empl. Bene.- LAGERS	0	0	0	0	0
Empl. Bene.- Life Insurance	0	0	0	0	0
Empl. Bene.- Health Insurance	2,976	3,125	3,700	4,725	5,150
	6,658	5,686	6,375	8,385	7,825
Supplies & Bldg. Maintenance					
Supplies & Materials	71	65	0	35	50
Postage	145	166	150	10	0
Telephone	0	0	0	0	0
Utilities	0	0	0	0	0
	216	231	150	45	50
Services					
Advertising	0	463	200	200	200
Insurance	21,252	47,207	50,825	47,060	50,350
Professional/Contractual	691,850	574,006	425,000	685,000	580,000
Miscellaneous Expenses / CC Fees	0	35	35	0	0
Technology Services	0	0	0	0	0
	713,102	621,711	476,060	732,260	630,550
Maintenance & Improvements					
Petro Products	0	0	0	0	0
Small Tools	0	3,190	1,000	0	500
Equipment Repairs & Mntc.	0	0	0	150	0
Vehicle Maintenance	482	9,862	1,500	300	500
Building Repair/Maint Agreements	308	32,898	10,000	40,000	15,000
	790	45,951	12,500	40,450	16,000
Capital Expenditures					
Equipment	0	33,852	10,000	0	0
Vehicle		0	0	0	0
Lease Purchases	60,671	59,067	38,200	36,500	36,500
Buildings & Grounds		152,210	0	0	0
	60,671	245,128	48,200	36,500	36,500
TOTAL REC CENTRE EXPEND	781,438	918,708	543,285	817,640	690,925



PARKS FUND

Over the next 80+ years, the park system has expanded to include 242 acres divided into 40 parks, with six lighted ballfields, 22 multi-use fields, a Skateboard Park, 6 tennis courts, 16 basketball courts, 2 sand volleyball courts, 18 playgrounds, a locomotive and passenger car, 6 pickleball courts, 8.5 miles of trails, and 6 pavilions/picnic shelters. The Department coordinates a number of recreational programs for all ages.

Parks & Rec is staffed by 10 full-time employees, 45 seasonal employees between parks maintenance, lifeguards, recreation programming and concessions, and 4 workers from the Correctional Facility.

Splash Zone Water Park is open from Memorial Day Weekend to Labor Day Weekend (approximately 81 days per season). It is operated by 20 part-time student employees working under the guidance of the Aquatics Manager. It is a family-style, aquatic play park with an SCS play system, lazy river, vortex and two water slides. Splash Zone was constructed with proceeds from an \$11.7 million General Obligation Bond issued in 2001. The GO Bonds were retired in 2012 by a ½ cent Park Sales Tax, also authorized by Rolla voters, that sunset in December 2013.

The Parks and Recreation Department is the coordinating agency for the collection of data in managing trees on public land and right-of-way. The department leads the city's annual attainment of the Tree City USA designation, having completed its fourth year.

Key accomplishments in 2023-2024 included the replacement of the Bayless Field lighting system, construction of the Chymiak Family Foundation Pickleball Complex and re-opening Splash Zone after a mid-season fire. Upcoming major projects include the Installation of a permanent bathroom and replacement of the exercise trail stations along the Ber Juan trail loop.

The 40-acre Rolla Cemetery was incorporated in 1861. The earliest burial is from 1838. The Department hosts multiple annual headstone cleaning demonstrations and has restored over 500 monuments in the last three years. The migration of data and photos to digital imagery and GPS location plotting of the 16,000 graves remains an ongoing project. Parks Staff oversee the selling of grave spaces and conducts on average 50 burials annually. Burial fees and lot sales generate an average of \$12,000 annually. The cost to maintain the historic Rolla cemetery is in excess of \$90,000 a year.

Major Parks Improvements in Last 5 Years	Cost
Chymiak Family Foundation Pickleball	\$560,410
Morgan Light System	\$296,235
Asphalt, Chip & Seal	\$260,015
Bayless Light System	\$226,144
Inclusive Playground at Ber Juan Park	\$106,347
Buehler Park Playground	\$125,170
Green Acres Park Playground	\$105,510
Coventry Park Playground	\$90,000

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

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PARKS FUND

City of Rolla

Fiscal Year 2025 - 2026

	Audit 2023	Audit 2024	Estimated 2025	Approved 2026
REVENUES				
Taxes	1,697,355	1,483,287	1,749,871	1,795,850
Charges for Services	235,246	183,093	510,715	252,225
Other Income	4,883	242,128	222,435	568,950
Total Revenues	1,937,484	1,908,508	2,483,021	2,617,025
EXPENDITURES				
Administration Division	234,119	250,096	268,335	273,700
Parks Division	1,234,093	1,712,373	1,348,255	2,115,125
Splashzone Division	308,070	350,240	372,250	349,275
Outdoor Recreation Division	178,798	195,310	201,770	207,350
Total Expenditures	1,955,080	2,508,019	2,190,610	2,945,450
EXCESS OF REVENUES OVER EXPENDITURES	(17,596)	(599,510)	292,411	(328,425)
FUND TRANSFERS				
To General Fund	(89,000)	(93,100)	(98,675)	(101,150)
From General Fund / Street Fund	0	280,000	(185,000)	475,000
TOTAL REVENUES OVER EXPENDITURES	(106,596)	(412,610)	8,736	45,425
BEGINNING FUND BALANCE (10/1)	519,713	413,117	507	9,243
ENDING FUND BALANCE (9/30)	413,117	507	9,243	54,668
EXPENDITURES BY CATEGORY				
Personnel	1,043,611	1,106,993	1,247,720	1,285,665
Supplies & Bldg. Mntc.	148,467	109,967	149,025	135,170
Services	151,959	182,476	220,120	213,940
Maintenance & Imp.	193,691	227,925	103,535	108,825
Capital Expenditures	417,352	880,658	470,210	1,201,850
Total Expenditures	1,955,080	2,508,019	2,190,610	2,945,450

CITY OF ROLLA
PARKS REVENUE PROJECTIONS
(Consolidated)

Account Titles			FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Approved
11/	4-000-41-020	Real Estate Taxes	\$ 316,964	\$ 329,185	\$ 334,500	\$ 341,200
11/	4-000-41-021	TIF Redirected Real Estate	\$ (47,504)	\$ (55,889)	\$ (55,529)	\$ (56,000)
11/	4-000-41-060	Penalty & Interest	\$ 818	\$ 818	\$ 900	\$ 900
11/	4-000-41-140	Sales Tax	\$ 1,518,697	\$ 1,318,132	\$ 1,570,000	\$ 1,611,750
11/	4-000-41-141	TIF Redirected Sales Tax	\$ (91,620)	\$ (108,959)	\$ (100,000)	\$ (102,000)
11/	4-000-43-020	Federal & State Grants	\$ (1,549)	\$ 219,250	\$ 218,035	\$ 564,450
11/	4-000-43-025	Bond COP/Lease Purchase	\$ -	\$ -	\$ -	\$ -
11/	4-000-46-020	Lease Income	\$ -	\$ 7,000	\$ 1,000	\$ 1,000
11/	4-000-46-040	Interest Income	\$ 6,432	\$ 15,878	\$ 3,400	\$ 3,500
11/	4-000-46-060	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ -
11/	4-000-46-400	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
11/	4-070-44-021	Parks Charges for Services	\$ 1,678	\$ 2,320	\$ 2,130	\$ 2,200
11/	4-070-44-040	Cemetery Burial Fees	\$ 19,070	\$ 21,825	\$ 33,000	\$ 35,000
11/	4-070-44-081	Parks Reimb/Donations	\$ 7,291	\$ 4,730	\$ 266,865	\$ 1,200
11/	4-070-44-440	Bandshell & Pavilion Reservation	\$ 7,755	\$ 7,784	\$ 6,500	\$ 7,000
11/	4-070-44-450	Eugene Northern Rentals	\$ 19,113	\$ 20,178	\$ 21,000	\$ 22,000
11/	4-070-46-480	Park Misc Income	\$ -	\$ 1,456	\$ 1,500	\$ 1,500
11/	4-071-44-081	Dog Park Donations	\$ -	\$ -	\$ -	\$ -
11/	4-080-43-081	Splashzone Reimb/Donations	\$ -	\$ -	\$ -	\$ -
11/	4-080-44-400	Splashzone Programs	\$ -	\$ 180	\$ 1,740	\$ 2,000
11/	4-080-44-410	Splashzone Resale	\$ 36	\$ 62	\$ 950	\$ 1,000
11/	4-080-44-420	Splashzone Passes	\$ 68,600	\$ 31,423	\$ 65,000	\$ 66,000
11/	4-080-44-433	Splashzone Rentals	\$ 12,965	\$ 4,284	\$ 9,000	\$ 9,000
11/	4-080-44-434	Splashzone Misc.	\$ 1,412	\$ 5	\$ 30	\$ 25
11/	4-080-44-480	Splashzone Concessions	\$ 19,054	\$ 12,065	\$ 21,000	\$ 21,500
11/	4-090-44-081	Outdoor Rec Reimb/Donation	\$ 2,494	\$ 1,020	\$ 700	\$ 700
11/	4-090-44-400	Outdoor Rec Programs	\$ 53,037	\$ 47,550	\$ 55,000	\$ 56,000
11/	4-090-44-410	Outdoor Resale	\$ -	\$ -	\$ -	\$ -
11/	4-090-44-420	Field/Court User Fees	\$ 16,782	\$ 21,018	\$ 21,000	\$ 21,100
11/	4-090-44-434	Outdoor Rec Misc. Income	\$ -	\$ -	\$ -	\$ -
11/	4-090-44-480	Outdoor Concessions	\$ 5,962	\$ 7,194	\$ 5,300	\$ 6,000
11/	4-000-47-100	Contri. To G.F.	\$ (89,000)	\$ (93,100)	\$ (98,675)	\$ (101,150)
11/	4-000-47-100	Contri. From GF/Street	\$ -	\$ 280,000	\$ (185,000)	\$ 475,000

FUND TOTAL

\$	1,848,484	\$	2,095,408	\$	2,199,346	\$	2,990,875
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REVENUES BY DIVISION

Non-Departmental	1,702,238	1,725,415	1,972,306	2,364,800
Parks	54,906	58,293	330,995	68,900
Splashzone	102,066	48,019	97,720	99,525
Outdoor Recreation	78,274	76,782	82,000	83,800
Contribution To/From	(89,000)	186,900	(283,675)	373,850
Total Revenues	1,848,484	2,095,408	2,199,346	2,990,875

PARKS FUND

Parks Fund Expenditures (Consolidated)

ACCOUNT TITLE	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel					
Salary & Wages- Full time	456,419	523,224	561,750	559,800	571,600
Salary & Wages- Part time	356,406	339,165	368,500	364,500	381,000
Salary & Wages- Overtime	47,829	51,830	49,900	66,770	58,500
Empl. Bene - Car Allowance	2,414	2,400	2,400	2,400	2,400
Empl. Bene.- FICA	63,444	67,604	73,500	72,560	76,400
Empl. Bene.- LAGERS	46,561	46,967	54,900	56,225	59,015
Empl. Bene.- Life Insurance	1,876	2,179	2,350	2,365	2,550
Empl. Bene.- Health Insurance	54,070	64,992	88,500	117,900	129,000
Empl. Bene.- Unemployment	13,989	7,634	7,200	4,000	4,000
Empl. Bene.- Cellphone Stipend	604	1,000	1,200	1,200	1,200
Empl. Bene.- Wellness Program	0	0	0	0	0
	1,043,611	1,106,993	1,210,200	1,247,720	1,285,665
Supplies & Bldg. Maintenance					
Supplies & Materials	31,546	35,030	36,450	36,000	37,650
Program Expenses	11,930	10,299	10,500	9,200	10,200
Postage	114	165	100	100	100
Telephone	10,729	8,132	0	525	520
Utilities	94,148	56,341	73,000	103,200	86,700
	148,467	109,967	120,050	149,025	135,170
Services					
Advertising	1,400	1,714	1,400	600	700
Insurance	73,552	96,940	101,875	89,175	95,400
Subscriptions & Dues	7,802	8,482	9,085	8,000	8,000
Printing	260	0	100	0	100
Professional/Contractual	48,642	51,859	42,200	57,560	47,900
Travel/Meetings	1,025	3,679	3,525	4,100	4,500
Training	3,248	5,322	6,650	6,085	5,840
Rent	6,539	5,082	6,000	7,200	7,200
Uniforms	1,253	4,311	3,500	5,600	5,000
Miscellaneous Expenses	8,239	5,087	4,300	15,400	10,000
Technology Services	0	0	23,420	26,400	29,300
	151,959	182,476	202,055	220,120	213,940
Maintenance & Improvements					
Petro Products	29,878	33,153	32,000	28,500	28,000
Small Tools	6,794	4,052	4,400	4,800	3,200
Equipment Repairs & Mntc.	23,785	24,291	19,700	12,810	14,700
Vehicle Maintenance	17,462	15,257	11,500	15,500	11,000
Building & Ground Maintenance	37,102	97,619	34,000	9,000	14,000
Maintenance Agreements	0	0	0	0	0
Materials	72,338	47,194	62,000	32,000	37,000
Holloway House/Frisco Train	6,334	6,361	500	925	925
	193,691	227,925	164,100	103,535	108,825
Capital Expenditures					
Equipment	35,555	40,466	31,500	36,500	17,500
Vehicle	0	49,210	0	0	0
Lease Purchases	28,404	28,101	28,395	28,350	28,400
Buildings & Grounds/Major Park Improvements	66,483	507,292	5,000	187,325	591,500
Grant Expense	286,910	255,590	110,000	218,035	564,450
Debt Service	0	0	0	0	0
Bond Expense	0	0	0	0	0
	417,352	880,658	174,895	470,210	1,201,850
TOTAL PARKS EXPENDITURES	1,955,080	2,508,019	1,871,300	2,190,610	2,945,450

PARKS FUND

Administration Expenditures (Detail)

			2022-23	2023-24	2024-25	2024-25	2025-26
ACCOUNT TITLE			ACTUAL	ACTUAL	ADOPTED	ESTIMATED	APPROVED
Personnel							
11/	5-050-101.00	Salary & Wages- Full time	141,271	152,280	156,500	152,600	150,200
11/	5-050-102.00	Salary & Wages- Part time	987	0	0	6,000	6,000
11/	5-050-103.00	Salary & Wages -Overtime	1,000	864	700	1,100	1,000
11/	5-050-107.00	Empl. Bene - Car Allowance	2,414	2,400	2,400	2,400	2,400
11/	5-050-108.00	Empl. Bene.- FICA	10,297	11,041	11,500	11,360	12,000
11/	5-050-109.00	Empl. Bene.- LAGERS	13,596	12,968	14,700	13,750	12,800
11/	5-050-112.00	Empl. Bene.- Life/Disability	507	530	600	500	600
11/	5-050-113.00	Empl. Bene.- Health Insurance	16,500	20,836	25,500	31,500	37,500
11/	5-050-114.00	Empl. Bene.- Unemployment	0	0	0	0	0
11/	5-050-115.00	Empl. Bene.- Cellphone Stipend	604	600	600	600	600
Total Personnel			187,176	201,518	212,500	219,810	223,100
Supplies & Bldg. Maintenance							
11/	5-050-220.00	Supplies & Materials	794	1,681	1,600	1,400	1,600
11/	5-050-221.00	Postage	0	0	0	0	0
11/	5-050-222.00	Telephone	1,681	972	0	0	0
11/	5-050-224.00	Utilities	0	0	0	0	0
Total Supplies & Bldg. Mntc.			2,475	2,654	1,600	1,400	1,600
Services							
11/	5-050-325.00	Advertising	177	275	200	200	200
11/	5-050-326.00	Insurance	7,541	9,468	9,475	8,275	8,850
11/	5-050-327.00	Subscriptions & Dues	7,752	8,225	8,975	8,000	8,000
11/	5-050-329.00	Printing	260	0	100	0	100
11/	5-050-331.00	Professional/Contractual	22,369	19,660	17,000	19,000	19,000
11/	5-050-332.00	Travel/Meetings	145	668	725	1,100	1,000
11/	5-050-333.00	Training	0	542	550	400	550
11/	5-050-335.00	Rent	0	0	0	0	0
11/	5-050-339.00	Uniforms	0	72	0	0	0
11/	5-050-340.00	Miscellaneous Expenses & cc fees (341)	3,888	3,685	1,700	2,800	2,900
11/	5-050-347.00	Election Expense	0	0	0	0	0
11/	5-050-360.00	Techology Services	0	0	4,310	5,500	6,000
Total Services			42,132	42,595	43,035	45,275	46,600
Maintenance & Improvements							
11/	5-050-441.00	Small Tools	227	108	0	0	0
11/	5-050-442.00	Equipment Repairs & Mntc.	0	0	0	0	0
11/	5-050-443.00	Vehicle Repairs & Mntc.	0	0	0	0	0
11/	5-050-444.00	Machine Maintenance	0	0	0	0	0
Total Maint & Improvements			227	108	0	0	0
Capital Expenditures							
11/	5-050-560.00	Equipment	200	1,614	1,000	0	500
11/	5-050-562.00	Lease Purchases	1,909	1,606	1,900	1,850	1,900
11/	5-050-563.00	Buildings & Grounds	0	0	0	0	0
11/	5-050-900.00	Transfers To/From	0	0	0	0	0
Total Capital Expenditures			2,109	3,221	2,900	1,850	2,400
TOTAL REC. ADMIN EXPENDITURES			234,119	250,096	260,035	268,335	273,700

PARKS FUND

Parks Expenditures (Detail)

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ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
11/ 5-070-101.00	Salary & Wages- Full time	275,045	286,213	300,000	302,500	313,000
11/ 5-070-102.00	Salary & Wages- Part time	174,380	169,368	182,000	184,000	189,000
11/ 5-070-103.00	Salary & Wages -Overtime	35,461	37,397	35,000	50,000	42,000
11/ 5-070-108.00	Empl. Bene.- FICA	35,611	36,715	39,000	40,000	42,000
11/ 5-070-109.00	Empl. Bene.- LAGERS	28,597	25,551	28,800	30,500	33,000
11/ 5-070-112.00	Empl. Bene.- Life/Disability	1,215	1,257	1,300	1,300	1,300
11/ 5-070-113.00	Empl. Bene.- Health Insurance	31,100	24,958	33,000	52,000	55,000
11/ 5-070-114.00	Empl. Bene.- Unemployment	13,989	7,634	7,200	4,000	4,000
Total Personnel		595,398	589,092	626,300	664,300	679,300
Supplies & Bldg. Maintenance						
11/ 5-070-218.00	Concession Supplies	69	0	0	0	0
11/ 5-070-220.00	Supplies & Materials	5,509	7,589	6,600	6,700	6,800
11/ 5-070-221.00	Postage	10	0	0	0	0
11/ 5-070-222.00	Telephone	5,449	4,021	0	0	0
11/ 5-070-224.00	Utilities	24,390	25,556	23,000	26,200	26,700
Total Supplies & Bldg. Mntc.		35,428	37,165	29,600	32,900	33,500
Services						
11/ 5-070-325.00	Advertising	685	72	500	200	300
11/ 5-070-326.00	Insurance	55,508	74,987	78,150	64,650	69,175
11/ 5-070-327.00	Subscriptions & Dues	0	100	0	0	0
11/ 5-070-331.00	Professional/Contractual	17,514	23,871	17,200	29,000	19,000
11/ 5-070-332.00	Travel/Meetings	0	709	700	200	700
11/ 5-070-333.00	Training	90	1,275	1,200	1,670	1,275
11/ 5-070-335.00	Rent	6,539	5,082	6,000	7,200	7,200
11/ 5-070-339.00	Uniforms	363	904	1,000	1,200	1,000
11/ 5-070-340.00	Miscellaneous Expenses	280	0	0	0	0
11/ 5-070-341.00	Community Hall Expense	4,029	1,402	2,500	12,500	7,000
11/ 5-070-360.00	Techology Services	0	0	13,210	15,000	17,000
Total Services		85,008	108,402	120,460	131,620	122,650
Maintenance & Improvements						
11/ 5-070-434.00	Petroleum Products	29,878	33,153	32,000	28,500	28,000
11/ 5-070-441.00	Small Tools/Batting Cages	5,636	3,251	3,500	2,750	2,800
11/ 5-070-442.00	Equipment Repairs & Mntc.	19,428	13,993	15,500	10,000	10,500
11/ 5-070-443.00	Vehicle Repairs & Mntc.	17,462	15,257	11,500	15,500	11,000
11/ 5-070-445.00	Materials (Park Areas)	45,694	26,837	42,000	20,000	22,000
11/ 5-070-446.00	Frisco Train	146	422	500	500	500
11/ 5-070-447.00	Building & Maint Repair	10,719	27,287	22,000	5,000	10,000
11/ 5-070-458.00	Holloway House	6,188	5,939	0	425	425
Total Maint & Improvements		135,151	126,139	127,000	82,675	85,225
Capital Expenditures						
11/ 5-070-560.00	Equipment	26,223	22,288	18,000	20,500	12,000
11/ 5-070-561.00	Vehicles	0	49,210	0	0	0
11/ 5-070-562.00	Lease Purchases	26,495	26,495	26,495	26,500	26,500
11/ 5-070-563.00	Buildings & Grounds	11,068	4,515	5,000	5,000	0
11/ 5-070-564.00	Grant Expense	286,910	255,590	110,000	218,035	564,450
11/ 5-070-580.00	Major Park Improvements	32,412	493,477	0	166,725	591,500
11/ 5-071-563.00	Dog Park Improvements	0	0	0	0	0
Total Capital Expenditures		383,108	851,574	159,495	436,760	1,194,450
TOTAL PARKS EXPENDITURES		1,234,093	1,712,373	1,062,855	1,348,255	2,115,125

PARKS FUND

SplashZone Expenditures (Detail)

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
11/ 5-080-101.00	Salary & Wages- Full time	0	37,619	56,000	55,800	57,800
11/ 5-080-102.00	Salary & Wages- Part time	99,371	89,265	99,000	92,000	100,000
11/ 5-080-103.00	Salary & Wages -Overtime	3,424	7,604	6,000	6,670	6,500
11/ 5-080-108.00	Empl. Bene.- FICA	7,864	9,965	11,000	11,100	11,800
11/ 5-080-109.00	Empl. Bene.- LAGERS	0	3,602	5,300	5,675	6,415
11/ 5-080-112.00	Empl. Bene.- Life/Disability	0	145	200	290	350
11/ 5-080-113.00	Empl. Bene.- Health Insurance	1,984	14,449	17,000	26,500	29,000
11/ 5-080-114.00	Empl. Bene.- Unemployment	0	0	0	0	0
11/ 5-080-115.00	Empl. Bene.- Phone Stipend	0	200	300	300	300
Total Personnel		112,642	162,849	194,800	198,335	212,165
Supplies & Building Maintenance						
11/ 5-080-218.00	Concession Supplies	15,439	11,131	16,000	15,000	15,750
11/ 5-080-220.00	Office/Building Supplies	1,219	5,131	2,000	2,500	2,500
11/ 5-080-221.00	Postage	0	30	0	0	0
11/ 5-080-222.00	Telephone	2,659	2,626	0	525	520
11/ 5-080-224.00	Utilities	69,758	30,785	50,000	77,000	60,000
11/ 5-080-230.00	Program Expenses	184	52	500	200	200
Total Supplies & Bldg. Mntc.		89,259	49,754	68,500	95,225	78,970
Services						
11/ 5-080-325.00	Advertising	296	1,366	500	0	0
11/ 5-080-326.00	Insurance	4,085	4,619	6,400	9,425	10,075
11/ 5-080-331.00	Professional/Contractual	7,805	7,100	7,000	8,200	8,500
11/ 5-080-332.00	Travel/Meetings	0	1,748	1,500	1,500	1,500
11/ 5-080-333.00	Training	3,158	3,326	4,700	3,615	3,615
11/ 5-080-339.00	Uniform Services	890	2,715	2,000	3,000	3,000
11/ 5-080-340.00	Miscellaneous Expenses	16	0	100	100	100
11/ 5-080-360.00	Technology Services	0	0	2,990	2,900	3,000
Total Services		16,249	20,874	25,190	28,740	29,790
Maintenance & Improvements						
11/ 5-080-441.00	Small Tools	734	680	800	350	350
11/ 5-080-442.00	Equipment Repairs & Mntc.	4,356	8,833	4,000	2,000	4,000
11/ 5-080-444.00	Maintenance Agreements	0	0	0	0	0
11/ 5-080-445.00	Materials (Pool)	26,644	20,356	20,000	12,000	15,000
11/ 5-080-447.00	Building Repair & Maint	26,383	70,331	12,000	4,000	4,000
Total Maint & Improvements		58,117	100,200	36,800	18,350	23,350
Capital Improvements						
11/ 5-080-560.00	Equipment	8,800	16,563	11,500	16,000	5,000
11/ 5-080-563.00	Building & Grounds	23,003	0	0	15,600	0
Total Capital Expenditures		31,803	16,563	11,500	31,600	5,000
TOTAL SPLASHZONE EXPENDITURES		308,070	350,240	336,790	372,250	349,275

PARKS FUND

Outdoor Recreation Expenditures (Detail)

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Personnel						
11/ 5-090-101.00	Salary & Wages- Full time	40,102	47,113	49,250	48,900	50,600
11/ 5-090-102.00	Salary & Wages- Part time	81,668	80,532	87,500	82,500	86,000
11/ 5-090-103.00	Salary & Wages -Overtime	7,943	5,964	8,200	9,000	9,000
11/ 5-090-108.00	Empl. Bene.- FICA	9,672	9,883	12,000	10,100	10,600
11/ 5-090-109.00	Empl. Bene.- LAGERS	4,369	4,846	6,100	6,300	6,800
11/ 5-090-112.00	Empl. Bene.- Life/Disability	153	247	250	275	300
11/ 5-090-113.00	Empl. Bene.- Health Insurance	4,486	4,749	13,000	7,900	7,500
11/ 5-090-114.00	Empl. Bene.- Unemployment	0	0	0	0	0
11/ 5-090-115.00	Empl. Bene.- Cellphone Stipend	0	200	300	300	300
Total Personnel		148,394	153,534	176,600	165,275	171,100
Supplies & Bldg. Maintenance						
11/ 5-090-218.00	Concession Supplies	8,035	8,470	9,000	8,600	9,000
11/ 5-090-220.00	Supplies & Materials	481	1,029	1,250	1,800	2,000
11/ 5-090-221.00	Postage	103	134	100	100	100
11/ 5-090-222.00	Telephone	940	513	0	0	0
11/ 5-090-230.00	Program Expense	11,747	10,247	10,000	9,000	10,000
Total Supplies & Bldg. Mntc.		21,305	20,393	20,350	19,500	21,100
Services						
11/ 5-090-325.00	Advertising	241	0	200	200	200
11/ 5-090-326.00	Insurance	6,418	7,866	7,850	6,825	7,300
11/ 5-090-327.00	Subscriptions & Dues	50	157	110	0	0
11/ 5-090-331.00	Professional/Contractual	954	1,228	1,000	1,360	1,400
11/ 5-090-332.00	Travel/Meetings	880	555	600	1,300	1,300
11/ 5-090-333.00	Training	0	179	200	400	400
11/ 5-090-339.00	Uniforms	0	621	500	1,400	1,000
11/ 5-090-340.00	Miscellaneous Expenses	26	0	0	0	0
11/ 5-090-360.00	Technology Services	0	0	2,910	3,000	3,300
Total Services		8,570	10,605	13,370	14,485	14,900
Maintenance & Improvements						
11/ 5-090-441.00	Small Tools/Batting Cages	197	13	100	1,700	50
11/ 5-090-442.00	Equipment Repairs & Mntc.	0	1,465	200	810	200
Total Maint & Improvements		197	1,478	300	2,510	250
Capital Expenditures						
11/ 5-090-560.00	Equipment	332	0	1,000	0	0
11/ 5-090-563.00	Buildings & Grounds	0	9,300	0	0	0
Total Capital Expenditures		332	9,300	1,000	0	0
TOTAL OUTDOOR REC EXPENDITURES		178,798	195,310	211,620	201,770	207,350

**PARK LAND
RESERVE
FUND**

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE

PARK LAND RESERVE FUND

City of Rolla

Fiscal Year 2025 - 2026

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	Audit 2023	Audit 2024	Estimated 2025	Approved 2026
REVENUES				
Other Income	515	18,715	10,434	16,260
Total Revenues	515	18,715	10,434	16,260
EXPENDITURES				
Miscellaneous	0	0	0	0
Capital Improvements	25,000	32,503	0	0
Total Expenditures	25,000	32,503	0	0
EXCESS OF REVENUES OVER EXPENDITURES	(24,485)	(13,788)	10,434	16,260
FUND TRANSFERS				
To General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	(24,485)	(13,788)	10,434	16,260
BEGINNING FUND BALANCE (10/1)	39,589	15,104	1,316	11,750
ENDING FUND BALANCE (9/30)	15,104	1,316	11,750	28,010

PARK LAND RESERVE REVENUE PROJECTIONS

<u>Account Titles</u>			<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Estimated</u>	<u>FY 2026 Approved</u>
12/	4-000-43-104	Transfer to/from GF	\$ -	\$ 18,032.32	\$ -	\$ -
12/	4-000-46-040	Interest income	\$ 169.88	\$ 142.91	\$ 7.00	\$ 10.00
12/	4-000-46-060	Sale of Surplus Property	\$ -	\$ -	\$ -	\$ -
12/	4-000-46-400	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
12/	4-000-46-401	Pymt. in lieu of Land	\$ 345.00	\$ 540.00	\$ 10,427.00	\$ 16,250.00
FUND TOTAL			<u>\$ 514.88</u>	<u>\$ 18,715.23</u>	<u>\$ 10,434.00</u>	<u>\$ 16,260.00</u>

PARK LAND RESERVE FUND

Park Land Reserve Expenditures

ACCOUNT TITLE		2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
Capital Expenditures						
12/ 5-060-560.00	Equipment	0	0	0	0	0
12/ 5-060-563.00	Building & Grounds	9,325	0	0	0	0
12/ 5-060-580.00	Major Park Improvements	15,675	32,503	0	0	0
		25,000	32,503	0	0	0
TOTAL PARK LAND RESERVE EXP		25,000	32,503	0	0	0

ARPA FUND

STATEMENT OF REVENUES, EXPENDITURES AND FUND BALANCE
ARPA FUND
City of Rolla
Fiscal Year 2025 - 2026

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	Audit 2023	Audit 2024	Estimated 2025	Approved 2026
REVENUES				
Grant Revenue	579,922	553,735	743,039	0
Other Income	20,276	18,304	8,500	0
Total Revenues	600,198	572,039	751,539	0
EXPENDITURES				
Admin Expenses	3,630	64,101	15,383	0
Court Expenses	0	0	0	0
Finance Expenses	(198,490)	37,547	0	0
Telecommunications Expenses	0	0	0	0
Animal Control Expenses	0	94,428	5,692	0
Police Expenses	79,782	0	0	0
Fire Expenses	0	0	30,000	0
Community Development Expenses	0	0	0	0
Sewer Expenses	0	9,000	584,807	0
Street Expenses	0	0	0	0
Recreation Expenses	695,000	340,000	100,000	0
Parks Expenses	0	0	0	0
Total Expenditures	579,922	545,076	735,882	0
EXCESS OF REVENUES OVER EXPENDITURES	20,276	26,963	15,658	0
FUND TRANSFERS				
From General Fund	0	0	0	0
To General Fund	0	0	0	0
TOTAL REVENUES OVER EXPENDITURES	20,276	26,963	15,658	0
BEGINNING FUND BALANCE (10/1)	684,939	705,216	732,179	0
ENDING FUND BALANCE (9/30)	705,216	732,179	0	0
EXPENDITURES BY CATEGORY				
Loss of Revenue	475,000	250,000	100,000	0
Equipment Expenditures	1,699	0	0	0
Building & Grounds Expenditures	78,408	159,724	620,499	0
Prof/Cont Expenditures	24,815	135,352	15,383	0
Total Expenditures	579,922	545,076	735,882	0

CITY OF ROLLA

ARPA REVENUE PROJECTIONS

<u>Account Titles</u>			<u>FY 2023 Actual</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Estimated</u>	<u>2026 Approved</u>
04/	4-000-43-020	Federal & State Grants	\$ 579,921.98	\$ 553,734.82	\$ 743,039.34	\$ -
04/	4-000-46-040	Interest income	\$ 20,276.48	\$ 18,304.06	\$ 8,500.00	\$ -
04/	4-000-46-400	Miscellaneous income	\$ -	\$ -	\$ -	\$ -
						\$ -
FUND TOTAL			<u>\$ 600,198.46</u>	<u>\$ 572,038.88</u>	<u>\$ 751,539.34</u>	<u>\$ -</u>

ARPA FUND

ARPA Expenditures

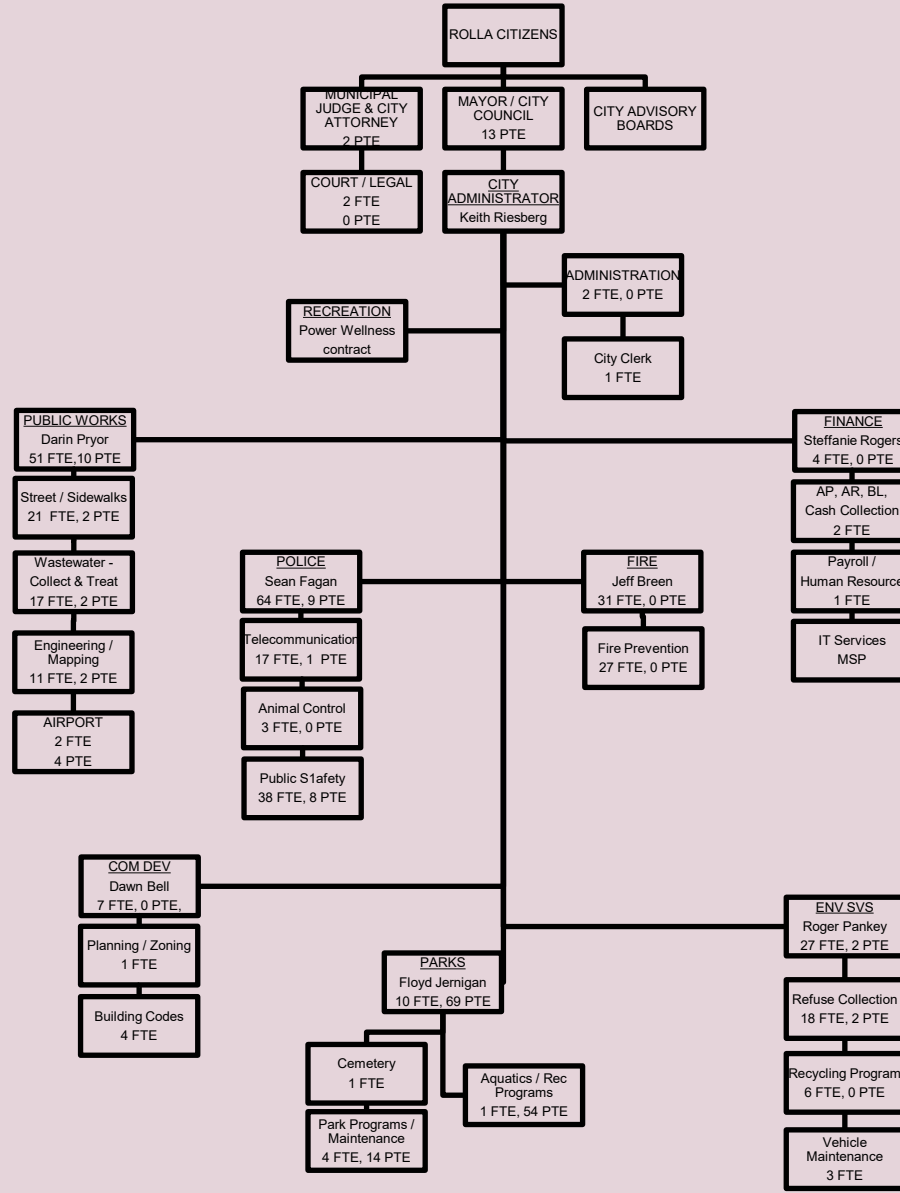
ACCOUNT TITLE			2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ADOPTED	2024-25 ESTIMATED	2025-26 APPROVED
ARPA Expenditures							
04/	5-050-500.01	Admin Loss of Revenue	0	0	0	0	0
04/	5-050-560.01	Admin Equipment	325	0	0	0	0
04/	5-050-563.01	Admin Building & Grounds	0	56,296	85,000	0	0
04/	5-050-331.01	Admin Prof/Cont	3,305	7,805	90,000	15,383	0
04/	5-057-500.01	Court Loss of Revenue	0	0	0	0	0
04/	5-054-500.01	Finance Loss of Revenue	-220,000	-90,000	0	0	0
04/	5-054-560.01	Finance Equipment	0	0	0	0	0
04/	5-054-331.01	Finance Prof/Cont	21,510	127,547	0	0	0
04/	5-059-560.01	Telecom Equipment	0	0	0	0	0
04/	5-060-500.01	Animal Control Loss of Revenue	0	0	0	0	0
04/	5-060-560.01	Animal Control Equipment	0	0	0	0	0
04/	5-060-563.01	Animal Control Building & Grounds	0	94,428	0	5,692	0
04/	5-061-500.01	Police Loss of Revenue	0	0	0	0	0
04/	5-061-560.01	Police Equipment	1,374	0	0	0	0
04/	5-061-563.01	Police Building & Grounds	78,408	0	0	0	0
04/	5-062-500.01	Fire Loss of Revenue	0	0	0	0	0
04/	5-062-560.01	Fire Equipment	0	0	0	0	0
04/	5-062-563.01	Fire Building & Grounds	0	0	30,000	30,000	0
04/	5-079-500.01	Community Dev Loss of Revenue	0	0	0	0	0
04/	5-250-500.02	Sewer Loss of Revenue	0	0	0	0	0
04/	5-250-563.02	Sewer Building & Grounds	0	9,000	0	584,807	0
04/	5-150-500.11	Parks Loss of Revenue	0	0	0	0	0
04/	5-773-560.07	Street Equipment	0	0	0	0	0
04/	5-850-500.08	Recreation Loss of Revenue	695,000	340,000	100,000	100,000	0
			579,922	545,076	305,000	735,882	0
TOTAL ARPA EXPENDITURES			579,922	545,076	305,000	735,882	0

PERSONNEL AND COMPENSATION

CITY OF ROLLA

ORGANIZATIONAL CHART

FY 2025 - 2026



**CITY OF ROLLA
EMPLOYEE TURNOVER ANALYSIS
AS OF 07-31-25**

<u>REASON</u>	CALENDAR YEAR					5 YR	JAN-JUL
	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>TOTAL</u>	<u>2025</u>
Better Pay	2	10	4	2	2	20	0
Death	0	0	1	0	1	2	0
Internal Conflict	0	0	2	2	0	4	1
Personal Reasons	19	19	15	11	12	76	7
Retirement/Disability	3	1	12	3	5	24	4
Termination	1	3	1	2	0	7	0
	25	33	35	20	20	133	12
Total FT Employee	183	181	192	195	186		180
Turnover Rate	14%	18%	18%	10%	11%		7%

**CITY OF ROLLA
PAY ADJUSTMENTS**

FISCAL YEAR	<u>COLA</u>	<u>MERIT INCREASES</u>
Proposed 2026	1%	3% Depending on eval/dept allocation
2025	2%	3% Depending on eval/dept allocation
2024	3%	3% Depending on eval/dept allocation
2023	3% - General 8% - Public Safety	Either 1.5% or 3% Depending on eval/dept allocation
2022	4% - General 9% - Public Safety	Either 1.5% or 3% Depending on eval/dept allocation
2021	1% - General 6% - Public Safety	None
2020	1%	Either 1.5% or 3% Depending on eval/dept allocation
2019	1%	Either 1.5% or 3% Depending on eval/dept allocation
2018	1%	Either 1.5% or 3% Depending on eval/dept allocation
2017	1%	Either 1.5% or 3% Depending on eval/dept allocation
2016	2%	Either 1.5% or 3% Depending on eval/dept allocation
2015	None	1.5%
2014	1%	None
2013	1%	None
2012	1%	1.5%
2011	None	None
2010	2%	None

**City of Rolla Personnel and Compensation System
2025-2026 Budget Year**

<u>Job Title</u>	<u>Department</u>	<u>Grade</u>	<u>FLSA</u>	<u>Total Employed</u>	<u>Risk Category</u>
Public Works Director	Engineering	G12	E	1	Low
Finance Director	Finance	G11	E	1	Low
Police Chief	Police	P11	E	1	Low
Fire Chief	Fire	F18	E	1	Low
Community Development Director	Community Dev.	G10	E	1	Low
Parks Director	Parks	G10	E	1	Low
Environmental Services Director	Environmental Svs	G10	E	1	Low
Sr. Civil Engineer	Engineering	G10	E	1	Low
Major	Police	P9	E	1	Low
Assistant Fire Chief	Fire	F16	E	1	Low
Civil Engineer	Engineering	G9	E	0	Low
Assistant City Administrator	City Administration	G9		0	Low
Police Captain	Police	P8	E	4	Low
Fire Captain	Fire	F-11	E	6	High
Fire Inspector	Fire	F-11	E	1	Low
Environmental Specialist	Engineering	G8	E	1	Low
GIS Administrator	Engineering	G8		1	Low
Communications Chief	Police	T8	E	1	Low
Detective Sergeant	Police	P-7		1	High
Building Codes Administrator	Community Dev.	G7	E	0	Low
Parks Superintendent	Parks	G7	E	1	High
Environmental Services Superintendent	Environmental Svs	G7	E	1	High
Street Superintendent	Street/Traffic	G7	E	2	High
Waste Water Superintendent	Wastewater	G7	E	1	High
Sewer Collection Superintendent	Wastewater	G7	E	1	High
Right-of-Way Inspector	Street	G7		1	High
Police Sergeant	Police	P-6		5	High
City Planner	Community Dev.	G6		1	Low
Airport Manager	Airport	G6	E	1	Low
Assistant Superintendent	Parks, Street, Sewer, Traffic	G6		4	High
Project Coordinator Senior	Engineering/Street	G6		2	Low
Chief Building Inspector	Community Dev.	G6		1	Low
Police Corporal	Police	P-5		8	High
Detective	Police	P-5		3	High
Fire Lieutenant	Fire	F-8		6	High
Emergency Communications Officer Supervisor	Police	T6		3	Low

**City of Rolla Personnel and Compensation System
2025-2026 Budget Year**

<u>Job Title</u>	<u>Department</u>	<u>Grade</u>	<u>FLSA</u>	<u>Total Employed</u>	<u>Risk Category</u>
Building Inspector Senior	Community Dev.	G5		1	Low
Accounting Specialist	Finance	G5		1	Low
City Clerk	City Administration	G5		1	Low
Lead Mechanic	Environmental Svs	G5		1	High
Wastewater Foreman	Wastewater	G5		1	High
Foreman	Street	G5		1	High
Environmental Services Foreman	Environmental Svs	G5		2	High
Rec Supervisor - Outdoor	Parks	G5		2	Low
Project Coordinator (Design, GIS, Insp.)	Engineering/Street	G5		0	Low
Police Officer Sr	Police	P-4		5	High
Police Officer	Police	P-4		9	High
Firefighter	Fire	F-7		14	High
Building Inspector	Community Dev.	G4		1	Low
Account Clerk Sr	Finance	G4		1	Low
Municipal Court Clerk	City Administration	G4		1	Low
Plant Operator Senior	Wastewater	G4		3	High
Equipment Operator Senior	Env Svs/Street/Parks/ Sewer	G4		15	High
Concrete Finisher Sr	Street	G4		1	High
Traffic Technician Sr	Street	G4		2	High
Emergency Communications Officer Sr	Police	T4		5	Low
Emergency Communications Officer	Police	T3		3	Low
Recycling Specialist	Environmental Svs	G3		1	Low
Equipment Operator II	Env Svs/Street/Parks/ Sewer	G3		5	High
Mapping Technician	Engineering	G3		1	Low
Engineering Technician	Engineering	G3		0	Low
Mechanic	Environmental Svs	G3		1	High
Vehicle Service Technician	Environmental Svs	G3		1	High
Police Records Clerk Sup	Police	G3		1	Low
Executive Assistant	PD, Eng, Env Svs, Fire, Parks, Com Dev	G3		5	Low
Building & Zoning Inspector	Community Dev.	G3		0	Low
Police Cadet	Police	P-1		0	High
Equipment Operator I	Env Svs/Street/Sewer/Airport/Parks	G2		15	High
Concrete Finisher I	Street	G2		2	High
Account Clerk	Finance	G2		1	Low
Deputy Court Clerk	City Administration	G2		1	Low
Animal Control Supervisor	Police	G2		1	High
Police Records Clerk	Police	G1		2	Low
Senior Laborer	Environmental Svs	G1		1	High
Laborer	Environmental	G1		2	High
Secretary	Police	G1		1	Low
Animal Control Officer	Police	G1		2	High
Custodian	City Hall, RPD	G1		2	Low
Total Employees				<u>181</u>	

City of Rolla General Departments
Beginning September 28, 2025 - 1.0% Annual Adjustment
3% Steps, 10% Grades
Base Pay Scale - 2080 Hours

	Annual Salary Bi-weekly											
	1	2	3	4	5	6	7	8	9	10	11	12
Grade One (9)	\$ 32,156.80	\$ 33,121.50	\$ 34,115.15	\$ 35,138.60	\$ 36,192.76	\$ 37,278.54	\$ 38,396.90	\$ 39,548.81	\$ 40,735.27	\$ 41,957.33	\$ 43,216.05	\$ 44,512.53
(Bi-weekly)	\$ 1,236.80	\$ 1,273.90	\$ 1,312.12	\$ 1,351.48	\$ 1,392.03	\$ 1,433.79	\$ 1,476.80	\$ 1,521.11	\$ 1,566.74	\$ 1,613.74	\$ 1,662.16	\$ 1,712.02
(Hourly)	\$ 15.460	\$ 15.924	\$ 16.402	\$ 16.894	\$ 17.400	\$ 17.922	\$ 18.460	\$ 19.014	\$ 19.584	\$ 20.172	\$ 20.777	\$ 21.400
(Overtime)	\$ 23.190	\$ 23.886	\$ 24.602	\$ 25.340	\$ 26.101	\$ 26.884	\$ 27.690	\$ 28.521	\$ 29.376	\$ 30.258	\$ 31.165	\$ 32.100
Grade Two (10)	\$ 35,372.48	\$ 36,433.65	\$ 37,526.66	\$ 38,652.46	\$ 39,812.04	\$ 41,006.40	\$ 42,236.59	\$ 43,503.69	\$ 44,808.80	\$ 46,153.06	\$ 47,537.66	\$ 48,963.78
(Bi-weekly)	\$ 1,360.48	\$ 1,401.29	\$ 1,443.33	\$ 1,486.63	\$ 1,531.23	\$ 1,577.17	\$ 1,624.48	\$ 1,673.22	\$ 1,723.42	\$ 1,775.12	\$ 1,828.37	\$ 1,883.22
(Hourly)	\$ 17.006	\$ 17.516	\$ 18.042	\$ 18.583	\$ 19.140	\$ 19.715	\$ 20.306	\$ 20.915	\$ 21.543	\$ 22.189	\$ 22.855	\$ 23.540
(Overtime)	\$ 25.509	\$ 26.274	\$ 27.062	\$ 27.874	\$ 28.711	\$ 29.572	\$ 30.459	\$ 31.373	\$ 32.314	\$ 33.283	\$ 34.282	\$ 35.310
Grade Three (11)	\$ 38,909.73	\$ 40,077.02	\$ 41,279.33	\$ 42,517.71	\$ 43,793.24	\$ 45,107.04	\$ 46,460.25	\$ 47,854.06	\$ 49,289.68	\$ 50,768.37	\$ 52,291.42	\$ 53,860.16
(Bi-weekly)	\$ 1,496.53	\$ 1,541.42	\$ 1,587.67	\$ 1,635.30	\$ 1,684.36	\$ 1,734.89	\$ 1,786.93	\$ 1,840.54	\$ 1,895.76	\$ 1,952.63	\$ 2,011.21	\$ 2,071.54
(Hourly)	\$ 18.707	\$ 19.268	\$ 19.846	\$ 20.441	\$ 21.054	\$ 21.686	\$ 22.337	\$ 23.007	\$ 23.697	\$ 24.408	\$ 25.140	\$ 25.894
(Overtime)	\$ 28.060	\$ 28.902	\$ 29.769	\$ 30.662	\$ 31.582	\$ 32.529	\$ 33.505	\$ 34.510	\$ 35.545	\$ 36.612	\$ 37.710	\$ 38.841
Grade Four (12)	\$ 42,800.70	\$ 44,084.72	\$ 45,407.26	\$ 46,769.48	\$ 48,172.57	\$ 49,617.74	\$ 51,106.28	\$ 52,639.46	\$ 54,218.65	\$ 55,845.21	\$ 57,520.56	\$ 59,246.18
(Bi-weekly)	\$ 1,646.18	\$ 1,695.57	\$ 1,746.43	\$ 1,798.83	\$ 1,852.79	\$ 1,908.37	\$ 1,965.63	\$ 2,024.59	\$ 2,085.33	\$ 2,147.89	\$ 2,212.33	\$ 2,278.70
(Hourly)	\$ 20.577	\$ 21.195	\$ 21.830	\$ 22.485	\$ 23.160	\$ 23.855	\$ 24.570	\$ 25.307	\$ 26.067	\$ 26.849	\$ 27.654	\$ 28.484
(Overtime)	\$ 30.866	\$ 31.792	\$ 32.746	\$ 33.728	\$ 34.740	\$ 35.782	\$ 36.855	\$ 37.961	\$ 39.100	\$ 40.273	\$ 41.481	\$ 42.726
Grade Five (13)	\$ 47,080.77	\$ 48,493.19	\$ 49,947.99	\$ 51,446.43	\$ 52,989.82	\$ 54,579.52	\$ 56,216.90	\$ 57,903.41	\$ 59,640.51	\$ 61,429.73	\$ 63,272.62	\$ 65,170.80
(Bi-weekly)	\$ 1,810.80	\$ 1,865.12	\$ 1,921.08	\$ 1,978.71	\$ 2,038.07	\$ 2,099.21	\$ 2,162.19	\$ 2,227.05	\$ 2,293.87	\$ 2,362.68	\$ 2,433.56	\$ 2,506.57
(Hourly)	\$ 22.635	\$ 23.314	\$ 24.013	\$ 24.734	\$ 25.476	\$ 26.240	\$ 27.027	\$ 27.838	\$ 28.673	\$ 29.534	\$ 30.420	\$ 31.332
(Overtime)	\$ 33.952	\$ 34.971	\$ 36.020	\$ 37.101	\$ 38.214	\$ 39.360	\$ 40.541	\$ 41.757	\$ 43.010	\$ 44.300	\$ 45.629	\$ 46.998
Grade Six (14)	\$ 51,788.85	\$ 53,342.51	\$ 54,942.79	\$ 56,591.07	\$ 58,288.80	\$ 60,037.47	\$ 61,838.59	\$ 63,693.75	\$ 65,604.56	\$ 67,572.70	\$ 69,599.88	\$ 71,687.88
(Bi-weekly)	\$ 1,991.88	\$ 2,051.64	\$ 2,113.18	\$ 2,176.58	\$ 2,241.88	\$ 2,309.13	\$ 2,378.41	\$ 2,449.76	\$ 2,523.25	\$ 2,598.95	\$ 2,676.92	\$ 2,757.23
(Hourly)	\$ 24.898	\$ 25.645	\$ 26.415	\$ 27.207	\$ 28.023	\$ 28.864	\$ 29.730	\$ 30.622	\$ 31.541	\$ 32.487	\$ 33.461	\$ 34.465
(Overtime)	\$ 37.348	\$ 38.468	\$ 39.622	\$ 40.811	\$ 42.035	\$ 43.296	\$ 44.595	\$ 45.933	\$ 47.311	\$ 48.730	\$ 50.192	\$ 51.698
Grade Seven (15)	\$ 56,967.73	\$ 58,676.76	\$ 60,437.07	\$ 62,250.18	\$ 64,117.69	\$ 66,041.22	\$ 68,022.45	\$ 70,063.13	\$ 72,165.02	\$ 74,329.97	\$ 76,559.87	\$ 78,856.67
(Bi-weekly)	\$ 2,191.07	\$ 2,256.80	\$ 2,324.50	\$ 2,394.24	\$ 2,466.06	\$ 2,540.05	\$ 2,616.25	\$ 2,694.74	\$ 2,775.58	\$ 2,858.85	\$ 2,944.61	\$ 3,032.95
(Hourly)	\$ 27.388	\$ 28.210	\$ 29.056	\$ 29.928	\$ 30.826	\$ 31.751	\$ 32.703	\$ 33.684	\$ 34.695	\$ 35.736	\$ 36.808	\$ 37.912
(Overtime)	\$ 41.082	\$ 42.315	\$ 43.584	\$ 44.892	\$ 46.239	\$ 47.626	\$ 49.055	\$ 50.526	\$ 52.042	\$ 53.603	\$ 55.211	\$ 56.868
Grade Eight (16)	\$ 62,664.51	\$ 64,544.44	\$ 66,480.77	\$ 68,475.20	\$ 70,529.45	\$ 72,645.34	\$ 74,824.70	\$ 77,069.44	\$ 79,381.52	\$ 81,762.97	\$ 84,215.86	\$ 86,742.33
(Bi-weekly)	\$ 2,410.17	\$ 2,482.48	\$ 2,556.95	\$ 2,633.66	\$ 2,712.67	\$ 2,794.05	\$ 2,877.87	\$ 2,964.21	\$ 3,053.14	\$ 3,144.73	\$ 3,239.07	\$ 3,336.24
(Hourly)	\$ 30.127	\$ 31.031	\$ 31.962	\$ 32.921	\$ 33.908	\$ 34.926	\$ 35.973	\$ 37.053	\$ 38.164	\$ 39.309	\$ 40.488	\$ 41.703
(Overtime)	\$ 45.191	\$ 46.546	\$ 47.943	\$ 49.381	\$ 50.863	\$ 52.388	\$ 53.960	\$ 55.579	\$ 57.246	\$ 58.964	\$ 60.733	\$ 62.555
Grade Nine (17)	\$ 68,930.96	\$ 70,998.89	\$ 73,128.85	\$ 75,322.72	\$ 77,582.40	\$ 79,909.87	\$ 82,307.17	\$ 84,776.38	\$ 87,319.67	\$ 89,939.26	\$ 92,637.44	\$ 95,416.56
(Bi-weekly)	\$ 2,651.19	\$ 2,730.73	\$ 2,812.65	\$ 2,897.03	\$ 2,983.94	\$ 3,073.46	\$ 3,165.66	\$ 3,260.63	\$ 3,358.45	\$ 3,459.20	\$ 3,562.98	\$ 3,669.87
(Hourly)	\$ 33.140	\$ 34.134	\$ 35.158	\$ 36.213	\$ 37.299	\$ 38.418	\$ 39.571	\$ 40.758	\$ 41.981	\$ 43.240	\$ 44.537	\$ 45.873
(Overtime)	\$ 49.710	\$ 51.201	\$ 52.737	\$ 54.319	\$ 55.949	\$ 57.627	\$ 59.356	\$ 61.137	\$ 62.971	\$ 64.860	\$ 66.806	\$ 68.810
Grade Ten (18)	\$ 75,824.05	\$ 78,098.77	\$ 80,441.74	\$ 82,854.99	\$ 85,340.64	\$ 87,900.86	\$ 90,537.88	\$ 93,254.02	\$ 96,051.64	\$ 98,933.19	\$ 101,901.19	\$ 104,958.22
(Bi-weekly)	\$ 2,916.31	\$ 3,003.80	\$ 3,093.91	\$ 3,186.73	\$ 3,282.33	\$ 3,380.80	\$ 3,482.23	\$ 3,586.69	\$ 3,694.29	\$ 3,805.12	\$ 3,919.28	\$ 4,036.85
(Hourly)	\$ 36.454	\$ 37.547	\$ 38.674	\$ 39.834	\$ 41.029	\$ 42.260	\$ 43.528	\$ 44.834	\$ 46.179	\$ 47.564	\$ 48.991	\$ 50.461
(Overtime)	\$ 54.681	\$ 56.321	\$ 58.011	\$ 59.751	\$ 61.544	\$ 63.390	\$ 65.292	\$ 67.250	\$ 69.268	\$ 71.346	\$ 73.486	\$ 75.691
Grade Eleven (19)	\$ 83,406.46	\$ 85,908.65	\$ 88,485.91	\$ 91,140.49	\$ 93,874.70	\$ 96,690.94	\$ 99,591.67	\$ 102,579.42	\$ 105,656.81	\$ 108,826.51	\$ 112,091.30	\$ 115,454.04
(Bi-weekly)	\$ 3,207.94	\$ 3,304.18	\$ 3,403.30	\$ 3,505.40	\$ 3,610.57	\$ 3,718.88	\$ 3,830.45	\$ 3,945.36	\$ 4,063.72	\$ 4,185.63	\$ 4,311.20	\$ 4,440.54
(Hourly)	\$ 40.099	\$ 41.302	\$ 42.541	\$ 43.818	\$ 45.132	\$ 46.486	\$ 47.881	\$ 49.317	\$ 50.797	\$ 52.320	\$ 53.890	\$ 55.507
(Overtime)	\$ 60.149	\$ 61.953	\$ 63.812	\$ 65.726	\$ 67.698	\$ 69.729	\$ 71.821	\$ 73.976	\$ 76.195	\$ 78.481	\$ 80.835	\$ 83.260
Grade Twelve (20)	\$ 91,747.10	\$ 94,499.52	\$ 97,334.50	\$ 100,254.54	\$ 103,262.17	\$ 106,360.04	\$ 109,550.84	\$ 112,837.36	\$ 116,222.49	\$ 119,709.16	\$ 123,300.43	\$ 126,999.45
(Bi-weekly)	\$ 3,528.73	\$ 3,634.60	\$ 3,743.63	\$ 3,855.94	\$ 3,971.62	\$ 4,090.77	\$ 4,213.49	\$ 4,339.90	\$ 4,470.10	\$ 4,604.20	\$ 4,742.32	\$ 4,884.59
(Hourly)	\$ 44.109	\$ 45.432	\$ 46.795	\$ 48.199	\$ 49.645	\$ 51.135	\$ 52.669	\$ 54.249	\$ 55.876	\$ 57.552	\$ 59.279	\$ 61.057
(Overtime)	\$ 66.164	\$ 68.149	\$ 70.193	\$ 72.299	\$ 74.468	\$ 76.702	\$ 79.003	\$ 81.373	\$ 83.814	\$ 86.329	\$ 88.919	\$ 91.586

City of Rolla Telecommunication Department
Beginning September 28, 2025 - 1.0% Annual Adjustment
3% Steps, 10% Grades
Base Pay Scale - 2184 Hours (12 hour shift)

	Annual Salary						Bi-weekly					
	1	2	3	4	5	6	7	8	9	10	11	12
Grade One (8)	\$ 33,775.56	\$ 34,788.83	\$ 35,832.49	\$ 36,907.47	\$ 38,014.69	\$ 39,155.13	\$ 40,329.78	\$ 41,539.68	\$ 42,785.87	\$ 44,069.44	\$ 45,391.53	\$ 46,753.27
(Bi-weekly)	\$ 1,299.06	\$ 1,338.03	\$ 1,378.17	\$ 1,419.52	\$ 1,462.10	\$ 1,505.97	\$ 1,551.15	\$ 1,597.68	\$ 1,645.61	\$ 1,694.98	\$ 1,745.83	\$ 1,798.20
(Hourly)	\$ 15.465	\$ 15.929	\$ 16.407	\$ 16.899	\$ 17.406	\$ 17.928	\$ 18.466	\$ 19.020	\$ 19.591	\$ 20.178	\$ 20.784	\$ 21.407
(Overtime)	\$ 23.198	\$ 23.893	\$ 24.610	\$ 25.349	\$ 26.109	\$ 26.892	\$ 27.699	\$ 28.530	\$ 29.386	\$ 30.267	\$ 31.176	\$ 32.111
Grade Two (9)	\$ 37,153.12	\$ 38,267.71	\$ 39,415.74	\$ 40,598.21	\$ 41,816.16	\$ 43,070.64	\$ 44,362.76	\$ 45,693.65	\$ 47,064.46	\$ 48,476.39	\$ 49,930.68	\$ 51,428.60
(Bi-weekly)	\$ 1,428.97	\$ 1,471.83	\$ 1,515.99	\$ 1,561.47	\$ 1,608.31	\$ 1,656.56	\$ 1,706.26	\$ 1,757.45	\$ 1,810.17	\$ 1,864.48	\$ 1,920.41	\$ 1,978.02
(Hourly)	\$ 17.012	\$ 17.522	\$ 18.048	\$ 18.589	\$ 19.147	\$ 19.721	\$ 20.313	\$ 20.922	\$ 21.550	\$ 22.196	\$ 22.862	\$ 23.548
(Overtime)	\$ 25.517	\$ 26.283	\$ 27.071	\$ 27.883	\$ 28.720	\$ 29.581	\$ 30.469	\$ 31.383	\$ 32.324	\$ 33.294	\$ 34.293	\$ 35.322
Grade Three (10)	\$ 40,868.43	\$ 42,094.48	\$ 43,357.31	\$ 44,658.03	\$ 45,997.78	\$ 47,377.71	\$ 48,799.04	\$ 50,263.01	\$ 51,770.90	\$ 53,324.03	\$ 54,923.75	\$ 56,571.46
(Bi-weekly)	\$ 1,571.86	\$ 1,619.02	\$ 1,667.59	\$ 1,717.62	\$ 1,769.15	\$ 1,822.22	\$ 1,876.89	\$ 1,933.19	\$ 1,991.19	\$ 2,050.92	\$ 2,112.45	\$ 2,175.83
(Hourly)	\$ 18.713	\$ 19.274	\$ 19.852	\$ 20.448	\$ 21.061	\$ 21.693	\$ 22.344	\$ 23.014	\$ 23.705	\$ 24.416	\$ 25.148	\$ 25.903
(Overtime)	\$ 28.069	\$ 28.911	\$ 29.778	\$ 30.672	\$ 31.592	\$ 32.540	\$ 33.516	\$ 34.521	\$ 35.557	\$ 36.624	\$ 37.722	\$ 38.854
Grade Four (11)	\$ 44,955.27	\$ 46,303.93	\$ 47,693.05	\$ 49,123.84	\$ 50,597.55	\$ 52,115.48	\$ 53,678.94	\$ 55,289.31	\$ 56,947.99	\$ 58,656.43	\$ 60,416.12	\$ 62,228.61
(Bi-weekly)	\$ 1,729.05	\$ 1,780.92	\$ 1,834.35	\$ 1,889.38	\$ 1,946.06	\$ 2,004.44	\$ 2,064.57	\$ 2,126.51	\$ 2,190.31	\$ 2,256.02	\$ 2,323.70	\$ 2,393.41
(Hourly)	\$ 20.584	\$ 21.201	\$ 21.837	\$ 22.493	\$ 23.167	\$ 23.862	\$ 24.578	\$ 25.316	\$ 26.075	\$ 26.857	\$ 27.663	\$ 28.493
(Overtime)	\$ 30.876	\$ 31.802	\$ 32.756	\$ 33.739	\$ 34.751	\$ 35.794	\$ 36.867	\$ 37.973	\$ 39.113	\$ 40.286	\$ 41.495	\$ 42.739
Grade Five (12)	\$ 49,450.80	\$ 50,934.32	\$ 52,462.35	\$ 54,036.22	\$ 55,657.31	\$ 57,327.03	\$ 59,046.84	\$ 60,818.24	\$ 62,642.79	\$ 64,522.07	\$ 66,457.74	\$ 68,451.47
(Bi-weekly)	\$ 1,901.95	\$ 1,959.01	\$ 2,017.78	\$ 2,078.32	\$ 2,140.67	\$ 2,204.89	\$ 2,271.03	\$ 2,339.16	\$ 2,409.34	\$ 2,481.62	\$ 2,556.07	\$ 2,632.75
(Hourly)	\$ 22.642	\$ 23.322	\$ 24.021	\$ 24.742	\$ 25.484	\$ 26.249	\$ 27.036	\$ 27.847	\$ 28.683	\$ 29.543	\$ 30.429	\$ 31.342
(Overtime)	\$ 33.963	\$ 34.982	\$ 36.032	\$ 37.113	\$ 38.226	\$ 39.373	\$ 40.554	\$ 41.771	\$ 43.024	\$ 44.315	\$ 45.644	\$ 47.013
Grade Six (13)	\$ 54,395.88	\$ 56,027.75	\$ 57,708.59	\$ 59,439.84	\$ 61,223.04	\$ 63,059.73	\$ 64,951.52	\$ 66,900.07	\$ 68,907.07	\$ 70,974.28	\$ 73,103.51	\$ 75,296.62
(Bi-weekly)	\$ 2,092.15	\$ 2,154.91	\$ 2,219.56	\$ 2,286.15	\$ 2,354.73	\$ 2,425.37	\$ 2,498.14	\$ 2,573.08	\$ 2,650.27	\$ 2,729.78	\$ 2,811.67	\$ 2,896.02
(Hourly)	\$ 24.907	\$ 25.654	\$ 26.423	\$ 27.216	\$ 28.033	\$ 28.874	\$ 29.740	\$ 30.632	\$ 31.551	\$ 32.497	\$ 33.472	\$ 34.476
(Overtime)	\$ 37.360	\$ 38.481	\$ 39.635	\$ 40.824	\$ 42.049	\$ 43.310	\$ 44.610	\$ 45.948	\$ 47.326	\$ 48.746	\$ 50.208	\$ 51.715
Grade Seven (14)	\$ 59,835.46	\$ 61,630.53	\$ 63,479.44	\$ 65,383.83	\$ 67,345.34	\$ 69,365.70	\$ 71,446.67	\$ 73,590.07	\$ 75,797.78	\$ 78,071.71	\$ 80,413.86	\$ 82,826.28
(Bi-weekly)	\$ 2,301.36	\$ 2,370.40	\$ 2,441.52	\$ 2,514.76	\$ 2,590.21	\$ 2,667.91	\$ 2,747.95	\$ 2,830.39	\$ 2,915.30	\$ 3,002.76	\$ 3,092.84	\$ 3,185.63
(Hourly)	\$ 27.397	\$ 28.219	\$ 29.066	\$ 29.938	\$ 30.836	\$ 31.761	\$ 32.714	\$ 33.695	\$ 34.706	\$ 35.747	\$ 36.820	\$ 37.924
(Overtime)	\$ 41.096	\$ 42.329	\$ 43.599	\$ 44.906	\$ 46.254	\$ 47.641	\$ 49.071	\$ 50.543	\$ 52.059	\$ 53.621	\$ 55.229	\$ 56.886

Base Pay Scale - 2080 Hours (Salary)

	Annual Salary						Bi-weekly					
	1	2	3	4	5	6	7	8	9	10	11	12
Grade Seven (14)	\$ 56,986.16	\$ 58,695.74	\$ 60,456.61	\$ 62,270.31	\$ 64,138.42	\$ 66,062.57	\$ 68,044.45	\$ 70,085.79	\$ 72,188.36	\$ 74,354.01	\$ 76,584.63	\$ 78,882.17
(Bi-weekly)	\$ 2,191.78	\$ 2,257.53	\$ 2,325.25	\$ 2,395.01	\$ 2,466.86	\$ 2,540.87	\$ 2,617.09	\$ 2,695.61	\$ 2,776.48	\$ 2,859.77	\$ 2,945.56	\$ 3,033.93
(Hourly)	\$ 27.397	\$ 28.219	\$ 29.066	\$ 29.938	\$ 30.836	\$ 31.761	\$ 32.714	\$ 33.695	\$ 34.706	\$ 35.747	\$ 36.820	\$ 37.924
(Overtime)	\$ 41.096	\$ 42.329	\$ 43.599	\$ 44.906	\$ 46.254	\$ 47.641	\$ 49.071	\$ 50.543	\$ 52.059	\$ 53.621	\$ 55.229	\$ 56.886
Grade Eight (15)	\$ 62,684.77	\$ 64,565.32	\$ 66,502.28	\$ 68,497.34	\$ 70,552.26	\$ 72,668.83	\$ 74,848.90	\$ 77,094.36	\$ 79,407.19	\$ 81,789.41	\$ 84,243.09	\$ 86,770.39
(Bi-weekly)	\$ 2,410.95	\$ 2,483.28	\$ 2,557.78	\$ 2,634.51	\$ 2,713.55	\$ 2,794.96	\$ 2,878.80	\$ 2,965.17	\$ 3,054.12	\$ 3,145.75	\$ 3,240.12	\$ 3,337.32
(Hourly)	\$ 30.137	\$ 31.041	\$ 31.972	\$ 32.931	\$ 33.919	\$ 34.937	\$ 35.985	\$ 37.065	\$ 38.177	\$ 39.322	\$ 40.501	\$ 41.717
(Overtime)	\$ 45.205	\$ 46.562	\$ 47.958	\$ 49.397	\$ 50.879	\$ 52.405	\$ 53.978	\$ 55.597	\$ 57.265	\$ 58.983	\$ 60.752	\$ 62.575
Grade Nine (16)	\$ 68,953.25	\$ 71,021.85	\$ 73,152.50	\$ 75,347.08	\$ 77,607.49	\$ 79,935.72	\$ 82,333.79	\$ 84,803.80	\$ 87,347.91	\$ 89,968.35	\$ 92,667.40	\$ 95,447.42
(Bi-weekly)	\$ 2,652.05	\$ 2,731.61	\$ 2,813.56	\$ 2,897.96	\$ 2,984.90	\$ 3,074.45	\$ 3,166.68	\$ 3,261.68	\$ 3,359.54	\$ 3,460.32	\$ 3,564.13	\$ 3,671.05
(Hourly)	\$ 33.151	\$ 34.145	\$ 35.169	\$ 36.225	\$ 37.311	\$ 38.431	\$ 39.584	\$ 40.771	\$ 41.994	\$ 43.254	\$ 44.552	\$ 45.888
(Overtime)	\$ 49.726	\$ 51.218	\$ 52.754	\$ 54.337	\$ 55.967	\$ 57.646	\$ 59.375	\$ 61.157	\$ 62.991	\$ 64.881	\$ 66.827	\$ 68.832

LONG TERM FINANCIAL OBLIGATIONS

**CITY OF ROLLA
DEBT SERVICE SCHEDULE**

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<u>DEPARTMENT / EQUIPMENT</u>	<u>FISCAL YEARS</u>				<u>BALANCE</u>
	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028 - FORWARD</u>	
FIRE					
FIRE TRUCK (LADDER) - 2018	\$ 129,583.43	\$ 129,583.43	\$ 129,583.43	\$ 388,750.29 2028-2030	\$ 647,917.15
FIRE TRUCK (LADDER) - 2023	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 1,000,000.00 2028-2036	\$ 1,250,000.00
2021A (2012A) DNR ENERGY EFFICIENCY	\$ 22,330.16	\$ 9,249.43	\$ 9,374.01	\$ -	\$ 18,623.44
	\$ 276,913.59	\$ 263,832.86	\$ 263,957.44	\$ 1,388,750.29	\$ 1,916,540.59
PUBLIC WORKS					
2000A WASTEWATER REV BOND	\$ -	\$ -	\$ -	\$ -	\$ -
2006B WASTEWATER REV BOND	\$ 228,487.50	\$ 234,087.50	\$ 229,350.00	\$ -	\$ 463,437.50
2020B WASTEWATER REV BOND (INCLUDED IN 2021B)	\$ 1,339,801.00	\$ 1,353,729.00	\$ 1,353,729.00	\$ 9,960,049.00 2028-2036	\$ 12,667,507.00
2021B WASTEWATER REV BOND (Split 5 years)	\$ 549,296.98	\$ 227,525.75	\$ 230,590.24	\$ 3,546,250.00 2028-2033	\$ 4,004,365.99
2012B COP BOND (SEWER)	\$ 272,677.00	\$ 225,627.00	\$ 225,627.00	\$ 1,424,682.00 2028-2036	\$ 1,875,936.00
2021A (2012A) DNR ENERGY EFFICIENCY	\$ 164,695.75	\$ 68,219.05	\$ 69,137.89	\$ -	\$ 137,356.94
	\$ 2,554,958.23	\$ 2,109,188.30	\$ 2,108,434.13	\$ 14,930,981.00	\$ 19,148,603.43
ADMINISTRATION					
CITY HALL	\$ 184,247.20	\$ -	\$ -		\$ -
2021A (2012A) DNR ENERGY EFFICIENCY	\$ 10,516.69	\$ 4,356.15	\$ 4,414.82	\$ -	\$ 8,770.97
FOREST SERVICE LAND	\$ 25,550.00	\$ 25,550.00	\$ 25,550.00	\$ -	\$ 51,100.00
	\$ 220,313.89	\$ 29,906.15	\$ 29,964.82	\$ -	\$ 59,870.97
POLICE					
2021A (2012A) DNR ENERGY EFFICIENCY	\$ 32,147.65	\$ 13,315.96	\$ 13,495.31	\$ -	\$ 26,811.27
	\$ 32,147.65	\$ 13,315.96	\$ 13,495.31	\$ -	\$ 26,811.27
AIRPORT					
2021A (2012A) DNR ENERGY EFFICIENCY	\$ 79,005.98	\$ 32,725.28	\$ 33,166.05	\$ -	\$ 65,891.33
	\$ 79,005.98	\$ 32,725.28	\$ 33,166.05	\$ -	\$ 65,891.33
PARKS					
BACKHOE - 2022	\$ 26,479.56	\$ 26,479.56	\$ -	\$ -	\$ 26,479.56
	\$ 26,479.56	\$ 26,479.56	\$ -	\$ -	\$ 26,479.56
CENTRE					
IT EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
2021A (2012A) DNR ENERGY EFFICIENCY	\$ 38,236.43	\$ 15,838.01	\$ 16,051.33	\$ -	\$ 31,889.34
	\$ 38,236.43	\$ 15,838.01	\$ 16,051.33	\$ -	\$ 31,889.34
COMBINED DEBT SERVICE PAYMENTS	\$ 3,228,055.33	\$ 2,491,286.12	\$ 2,465,069.08	\$ 16,319,731.29	\$ 21,276,086.49
BUDGET FROM 2026 FORWARD					\$ 18,048,031.16
INTERNAL LOANS					
PARKS LOAN - FROM STREET	\$ -	\$ -	\$ 158,333.00	\$ 316,667.00 2028-2029	\$ 475,000.00
VEHICLE MAINTANCE BUILDING - ALL DEPARTMENTS	\$ 73,000.00	\$ 73,500.00	\$ 73,500.00	\$ 108,000.00 2028-2029	\$ 255,000.00
	\$ 73,000.00	\$ 73,500.00	\$ 231,833.00	\$ 424,667.00	\$ 730,000.00